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Government  
Publications



of the

for the

YEAR ENDING DECEMBER 31st.

1951

## of the

**SINKING FUND TRUSTEES  
CIVIC EMPLOYEES' PENSION FUND  
POLICE PENSION FUND**

and the

## FIRE PENSION FUND

of the City of Calgary as at December 31st, 1951





Government  
Publications



# CITY OF CALGARY

## Financial Statistics 1951

# Financial Statistics, 1951

## MUNICIPALITY OF THE CITY OF CALGARY PROVINCE OF ALBERTA

### Assessment:—

Assessed Value for Taxation, 1951 .....		\$87,131,954.00
Exemptions not included above (land) .....	\$5,413,005.00	
Improvements (50%) .....	13,685,970.00	19,098,975.00

### Tax Rate, 1951:—

General .....	15.6320	mills
Debt Charges, Interest, etc. ....	11.3321	"
Hospitals .....	2.7852	"
Parks .....	3.9633	"
Library .....	1.3395	"
Schools .....	30.9194	"
Deficit—1950 .....	.3064	"

66.2779 "

### Less:

Grant-in-Aid—Prov. Govt. .. 6.2779 "

60.0000 "

Total accumulated Tax Arrears at end of last fiscal year, 1950....	\$	282,034.28
Amount of 1951 Tax Levy (including General, Local Improvements, Business, etc., including Penalties, less Discount allowed) .....		6,455,995.20
Amount of 1951 Tax Levy uncollected .....		281,514.81

### Assets and Liabilities:—

Value of Municipality's Assets, at 31st December, 1951 .....	26,020,626.42
Total Debenture Debt (as divided below) .....	17,685,625.41
Total Redemption Reserve, included in Assets above .....	4,924.79

### Analysis of Debenture Debt:—

Total Outstanding Debentures, 31st December, 1951 .....	17,685,625.41
Due from Electric Light and Power— Debenture Account .....	\$ 34,133.94
Due from Waterworks—Debenture Account....	3,991,402.74
Due from Transit System—Debenture Acct....	2,475,000.00
Due from Local Imp. (Property share) .....	2,245,196.64
General, including Hospitals and City Share of Local Improvements .....	8,939,892.09
	<u>\$17,685,625.41</u>
	<u>17,685,625.41</u>



Net Result after deducting  
Operating Expenses, De-  
preciation and Debt  
Charges.

**Public Utilities:—**

Results for year ending 31st December, 1951:—

Electric Light and Power .....	Surplus \$	316,836.15
Waterworks .....	Surplus	52,058.83
Paving .....	Surplus	41,044.18
	Surplus \$	<u>409,939.16</u>

Surplus transferred to General Revenue ..... \$409,939.16

**Hospitals:—**

Cost to Ratepayers, including Special Hospitalization Plan merged in General Account, 1951 .....	\$	353,411.46
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**General Information:—**

Present Population .....	139,000
Population, 5 years ago .....	100,044
Area of Municipality—Acres .....	25,528
Percentage of Improvement Taxes in 1951 .....	50%
Percentage of Land Taxes in 1951 .....	100%
Amount of Tax Sale Lands held at 31st December, 1951 .....	\$1,779,567.01

Amount of Arrears of Taxes collected during 1951, including  
lands taken over by City as settlement for Taxes under  
Tax Recovery Act:

Cash Collections .....	\$	222,426.41
Cash Collections (Redemption Account) .....		734,380.05
		<u>956,806.46</u>

Lands forfeited in 1951 ..... \$ 7,176.97

Amount of Total Outstanding Bonds as indicated above  
issued by the instalment method ..... All

Amount of unsold debentures included in above ..... Nil

Amount of other bonds guaranteed by Municipality ..... Nil

Amount of school debentures not included in above for which  
the Municipality levied taxes—net 31st December, 1951.... 3,822,808.41

Amount of Municipality's share of above ..... Nil

Total other liabilities including Floating Debts ..... 3,152,286.73

Current Revenue (General only) 1951 ..... 8,343,473.59

Current Expenditure (General only) 1951 ..... 8,231,854.53

Surplus..... \$ 111,619.06

# GENERAL CAPITAL DEBT

31st DECEMBER, 1951

## Gross Debt:—

Debentures .....	\$17,685,625.41	
Treasury Bills on Capital Account .....	370,335.84	\$18,055,961.25

## Deduct:—

Electric Light and Power .....	\$	34,133.94	
Waterworks .....	\$3,991,402.74		
	345,869.30		
		4,337,272.04	
Transit System .....		2,475,000.00	
Local Improvement—Property Share .....		2,245,196.64	
			9,091,602.62

Gross General Capital Debt (including Hospitals) ..... \$8,964,358.63

Assessment, 1952 ..... 106,695,035.00

Gross Borrowing Power ..... 20% of Assessment  
Sec. 166 of Ordinance 33 of 1893 N.W.T. and amendments thereto.

E. A. HOOKWAY,  
Commissioner of Finance.

Annual  
Financial Statement



of the  
CITY OF CALGARY

for the  
YEAR ENDING DECEMBER 31st,  
1951

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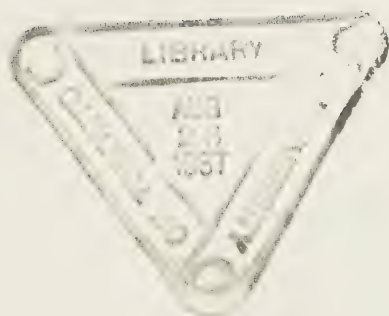
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S. BURNAND, PRINTER, CALGARY





Office of the Commissioner of Finance,  
Calgary, Alberta,  
30th April, 1952.

His Worship the Mayor and Council,  
City of Calgary,  
Calgary, Alberta.

Ladies and Gentlemen:

Herewith you will please find the Auditors' Report and Balance Sheets of the City, with detailed supporting schedules, setting forth the financial position of the City as at 31st December, 1951; analysis and schedule of investments of the Reserve Funds for 1951, Revenue and Expenditure Statements showing in detail the operations of all Departments of the City, including the Utilities, for the year 1951, with comparative figures for 1950.

Reports are also included for the following:—

Sinking Fund Trustees.  
Civic Pension Fund Trustees.  
Police Pension Fund Trustees.  
Fire Pension Fund Trustees.

Yours faithfully,

E. A. HOOKWAY,

Commissioner of Finance.

# Auditors' Report

Lougheed Building,  
Calgary, Alberta,

1st April, 1952.

His Worship the Mayor and Council,  
Corporation of the City of Calgary,  
Calgary, Alberta.

Ladies and Gentlemen:

In accordance with our contract dated 28th May, 1951, we have made an examination of the books of account of the Corporation of the City of Calgary, including its Utilities, the Calgary Public School Board, the Calgary Separate School Board and the Calgary Public Library for the year 1951, and submit herewith the following statements, which we have verified with the books:—

## Balance Sheets as at 31st December, 1951:

Consolidated.  
City General Department.  
Electric Light and Power Department.  
Transit System Department.  
Waterworks Department.  
General Hospitals Department.

## Statements of Revenue and Expenditure for the year 1951:

City General Department.  
Electric Light and Power Department.  
Transit System Department.  
Waterworks Department.  
General Hospitals Department.  
Paving Department.

## Schedule of Investments as at 31st December, 1951:

### Other Authorities:

The statements of the Schools and Library Board have been forwarded to the officials entitled thereto and do not form part of this Report.

## REPORT ON THE CITY'S FINANCIAL POSITION

We give you hereunder our Report on the financial affairs of the City as reflected in the statements enumerated above.

### Assessment and Tax Collections—

A summary of the past five years of the assessment, mill rate, levy and percentage of collections, including arrears, compared with the current levy is as follows:

Year	Assessment	Mill Rate	Levy Property Only	Percentage Collections Current Levy	Percentage Collections including Arrears
1947	65,785,489	50.5	3,314,459	94.57	99.20
1948	69,180,576	54	3,730,435	95.17	100.03
1949	74,417,915	59	4,389,803	95.30	99.39
1950	79,658,346	58.5	4,620,433	95.71	99.59
1951	88,030,414	60	5,256,337	95.64	99.08

It will be noted that the collection of current taxes (including business) compares favorably with former years but the total collections including arrears, at 99.08% are the lowest in the last five years. The outstanding taxes at the end of 1951 total \$348,695.07, as compared with \$282,034.28 a year ago.

### TOTAL EXPENDITURES

A comparative statement of the expenditures made by the City, other than on capital account and its Utilities, for the years 1947 to 1951 is shown below:

Year	By City Depts.	To Schools	To Library	Debenture Fixed Charges	General Overh'd	Surp. or Def. (including) (Utilities)	
1947	2,556,068	1,863,825	65,362	541,272	151,443	185,797	D
1948	2,774,525	2,049,216	74,102	577,355	138,388	20,820	S
1949	3,102,291	2,338,893	89,924	909,224	157,250	33,184	S
1950	3,347,954	2,348,448	98,570	1,001,632	161,429	48,344	D
1951	4,038,214	2,692,316	116,500	1,190,775	168,090	138,264	S

The column showing the results of the City's operations for the year includes the Utilities and eliminates any Surplus or Deficit carried forward from previous years.

### SUMMARY OF REVENUE AND EXPENDITURE—1951

After carrying forward a deficit from 1950 of \$26,645.30, the result of the City's operations for 1951 was a surplus of \$111,619.06. The operations for the year, therefore, have resulted in a surplus of \$138,264.36, which compares with an estimated surplus of \$7,642.63.

A comparative summary of the actual and estimated result is tabulated hereunder:—

	Actual 1951		Estimated 1951	
	Percentage to Total	Amount	Percentage to Total	Amount
<b>Revenue—</b>				
Taxation—Property		\$5,256,337.57		\$5,227,983.64
Local Improvement		352,547.83		336,741.53
Business		601,668.92		560,000.00
	74.43%	\$6,210,554.32	75.46%	6,124,725.27
<b>Fees, Licenses, Permits, Etc.—</b>				
Airport Fees		\$ 68,593.41		\$ 71,100.00
Licenses		110,631.05		104,500.00
Parks and Cemeteries		48,342.86		49,950.00
Penalties on Taxes		26,420.58		23,700.00
Permits and Sundry Fees		112,608.47		112,700.00
Police Court and Traffic Fines		64,982.86		58,000.00
Rentals		59,178.77		56,249.00
Sundry Revenue		2,899.24		440.00
Wartime Housing		31,594.48		33,950.00
	6.29%	\$ 525,251.72	6.29%	\$ 510,589.00
<b>Grants—</b>				
C.P.R. Hotel Assessment		\$ 10,000.00		\$ 10,000.00
Prov. Govt. re Service Tax		30,000.00		30,000.00
Prov. Govt. re Grants in Aid		633,551.91		546,000.00
Prov. Govt. re Property Taxes		1,200.00		1,450.00



	Actual 1951		Estimated 1951	
	Percentage to Total	Amount	Percentage to Total	Amount
Prov. Govt. re Road Maintenance .....		5,283.00		5,300.00
Dom. Govt. re Property Taxes.....		48,747.79		32,000.00
	8.73%	\$ 728,782.70	7.70%	\$ 624,750.00
<b>Total General Revenue</b> .....	89.45%	\$7,464,588.74	89.45%	\$7,260,064.27
<b>Utilities—</b>				
Electric Light Department—				
Surplus .....		\$ 316,836.15		\$ 304,341.23
Taxes and Rentals .....		171,227.17		163,421.85
Contribution .....		90,000.00		90,000.00
	6.93%	\$ 578,063.32	6.87%	\$ 557,763.08
Paving Department—				
Surplus and Rentals .....	.50%	\$ 41,604.18	.47%	\$ 37,977.96
Transit System—				
Taxes and Rentals .....	1.31%	\$ 109,265.30	1.30%	\$ 105,750.00
Waterworks Department—				
Surplus .....		\$ 52,058.83		\$ 57,200.06
Taxes and Rentals .....		60,467.29		59,348.75
Interest on Capital Advances .....		38,111.50		38,111.50
	1.81%	\$ 150,637.62	1.91%	\$ 154,660.31
<b>Total Utilities Revenue</b> .....	10.55%	\$ 879,570.42	10.55%	\$ 856,151.35
<b>Total Revenue</b> .....	100.00%	\$8,344,159.16	100.00%	\$8,116,215.62
The total revenue is \$227,943.54 over that estimated, which is allocated as under—				
Taxation .....				\$ 85,829.05
Fees, Licenses, Permits, Etc. ....				14,662.72
Provincial and Dominion Government Grants .....				104,032.70
Utilities .....				23,419.07
<b>Total Increase in Revenue over Estimates</b> .....				<u>\$227,943.54</u>
<b>Expenditure—</b>				
Administration and General Overhead .....	6.08%	\$ 507,080.94	6.09%	\$ 493,895.90
Protection to Persons and Property.....	18.23	1,521,596.03	18.23	1,479,496.56
Health .....	1.54	128,883.45	1.63	132,025.99
Social Welfare, including Hospital				
Deficit and Hospitalization—				
By-law Costs .....	7.46	622,236.69	7.63	619,122.76
Public Works .....	5.32	444,126.21	5.13	416,556.57
Sanitation and Waste Removal .....	5.64	470,308.89	5.84	474,347.99
Recreation .....	4.13	344,887.14	4.24	344,688.79
Service Departments .....	2.00	167,184.72	1.99	161,505.24
Debenture Charges .....	10.06	839,367.19	10.04	814,731.36
Education .....	32.27	2,692,316.00	33.17	2,692,316.00
Library .....	1.40	116,500.00	1.43	116,500.00
Property Share—Local Imp. Taxes .....	4.21	351,407.54	4.15	336,741.63
Deficit, 1950 .....	.32	26,645.30	.33	26,645.30
<b>Total Expenditure</b> .....	98.66%	\$8,232,540.10	99.90%	\$8,108,573.19
<b>Surplus</b> .....	1.34	111,619.05	.10	7,642.43
	100.00%	\$8,344,159.16	100.00%	\$8,116,215.62

The actual surplus of \$111,619.06 compares with the estimated surplus of \$7,642.63 as follows—

Actual Revenue over Estimates .....	\$ 227,943.54
Actual Expenditure over Estimates .....	123,966.91

Resulting in an Actual Surplus of .....	\$111,619.06
Compares with an Estimated Surplus of .....	7,642.43    \$103,976.63

The comparative actual surpluses of the Utilities are shown under the heading of Revenue. The Transit System, after providing depreciation in the amount of \$40,000.00 has transferred its operating surplus of \$50,215.57 to Reserve for Amortization. This latter figure compares with an estimated surplus of \$16,516.29, or an increase of \$33,699.28.

Included in the Utilities operating charges are the following items:

	Actual 1951	Estimated 1951
<b>Electric Light Department—</b>		
Contribution to General .....	\$ 90,000.00	\$ 90,000.00
Reserve for Equipment .....	100,000.00	100,000.00
Reserve for Extensions .....	100,000.00	100,000.00
Betterments and Extensions .....	400,219.24	400,000.00
	<u>\$690,219.24</u>	<u>\$690,000.00</u>

While all the above amounts have been charged to Operations before the surplus of \$316,836.15 is ascertained, the amount of \$571,555.49 expended from the Reserves for Equipment and Extensions and the Betterment and Extensions Account is set up as a capital Asset provided from Revenue Funds. Assets included are wire, cables, meters, poles, transformers, etc., together with the labor costs of installation.

	Actual 1951	Estimated 1951
<b>Transit System—</b>		
Depreciation .....	\$ 40,000.00	\$ 40,000.00
Amortization (Surplus) .....	50,215.57	16,516.29
Accidents and Damages .....	20,000.00	20,000.00
	<u>\$110,215.57</u>	<u>\$ 76,516.29</u>

Charges to the Reserve for Accident and Damages during the year for claims and expenses totalled \$9,909.70.

	Actual 1951	Estimated 1951
<b>Waterworks Department—</b>		
Reserve for New Equipment .....	\$100,000.00	\$100,000.00

A total of \$73,190.15 has been set up as Capital Assets for equipment, meters and new services, of which there was acquired out of revenue funds the sum of \$69,917.55 and the amount of \$3,272.60 from the above reserve.

#### Land Sales—

The total land sales for the year 1951 were ..... \$ 709,585.28

The cost to the City—that is, the amount of taxes outstanding against the properties when they were acquired of the lands sold during the year was ..... 106,524.49

Resulting in a realization over book value of ..... \$ 603,060.79

The above over-realization is because of two factors, namely:

1. Appreciation of City land values.
2. The non-levy of annual taxes on lands acquired through tax sale proceedings for the years that the title was held by the City.

The actual cash received by the City during the year from the sale of lands amounted to \$728,075.94 and has been used as follows:

Transferred to Reserve for Fire Equipment .....	\$ 135,000.00
Transferred to Revolving Fund to finance the purchase of assets for City Departments to be charged to departmental estimates over a five-year period .....	300,000.00
Transferred to Reserve for works and improvements.....	277,440.45
	<u>\$ 712,440.45</u>
Transferred to the General Bank Account representing the interest on outstanding agreements credited to the City General Revenue .....	11,814.38
Purchases of Sundry Assets—land, buildings, etc. ....	3,821.11
Total disposition of Land Sale Funds .....	<u>\$ 728,075.94</u>

By authority of Council the funds derived from the sale of City-owned properties have been appropriated as monies available for general works and improvements. These expenditures would otherwise be chargeable to the mill rate either directly or through debenture charges. The balance of the assets of Tax Sale Lands in the amount of \$1,583,718.65 and the accounts Receivable in respect of sales previously made of \$195,848.36 have now been transferred out of the current position and held in reserve to provide funds for the acquisition of further assets or general improvements.

#### Financial Position—

The current position of the City has decreased by \$165,923.43 during the year. In the following tabulations it will be noted that \$494,696.40 of current funds have been used for capital purposes, which will be recouped in 1952 through the sale of debentures.

As previously mentioned and in view of the policy regarding land sales, the lands owned by the City including outstanding accounts for lands sold have been eliminated from the following tabulation of the City's current position as at 31st December, 1950 and 1951.

	31st Dec. 1950	31st Dec. 1951
<b>Current Assets</b>		
Cash and Bank .....	\$1,625,788.25	\$1,175,100.31
Accounts Receivable .....	962,317.59	1,180,864.89
Taxes Receivable .....	282,034.28	348,695.07
Inventories of Material .....	571,163.12	945,479.29
Furniture and Equipment .....	25,982.36	25,817.30
Funds for Interest on Consumers' Deposits .....	14,364.74	18,399.94
Deferred Charges .....	102,952.56	141,018.48
	<u>\$3,584,602.90</u>	<u>\$3,835,375.28</u>
<b>Current Liabilities—</b>		
Debenture Coupons .....	\$ 444,457.03	\$ 410,708.13
Accounts Payable .....	1,107,026.33	1,444,679.20
Province of Alberta—Treasury Bills .....	367,432.20	353,823.60
Consumers' Deposits and Interest .....	365,326.47	408,517.36
Deferred Credits—Revenue .....	79,257.94	182,622.54
Capital .....	20,155.05	
	<u>\$2,383,655.02</u>	<u>\$2,800,350.83</u>

Net Current Position 1950, after Elimination of Lands .....	\$1,200,947.88
Net Current Position 1951, on comparable basis with 1950 .....	\$1,035,024.45
Decrease in Current Position .....	\$ 165,923.43

The factors accounting for the above decrease of \$165,923.43 are as follows:

#### Factors increasing Net Current Position—

Surplus for year after elimination of Deficit carried forward .....	\$ 138,264.36
Province of Alberta Treasury Bill Allowance .....	13,608.60
Relief Orders not claimed .....	139.25
Credits to Unfunded Reserves in excess of Charges for the year—	
Permanent Care of Graves .....	\$ 26,202.90
Fire Protection—Civic Garage .....	5,000.00
Local Improvement Debenture Interest and Principal levied and paid in advance .....	129,191.76
Reserve for Pound Building .....	4,000.00
Reserve for Cost of Services—	
Windsor Park .....	2,849.11
Accidents and Damages—Transit System .....	10,090.30
Extensions—Electric Light Department .....	28,663.75
	<u>205,997.82</u>
	\$ 358,010.03
Net Decrease in Working Capital .....	165,923.43
	<u>\$ 523,933.46</u>

#### Expenditures decreasing Net Current Position—

Expenditures from uncompleted works set up in prior years—	
Stores Warehouse .....	\$5,667.40
Engineers' Department .....	4,710.00
	\$ 10,377.40
Capital Expenditure—Local Improvement and other financed by revenue funds pending the sale of Debentures Transferred to Funded Works and Improvements Reserve from Unfunded Uncompleted Works Reserve—not required .....	494,696.40
Transfer of 1951 Taxes to Lands .....	11,682.69
	7,176.97
	<u>\$ 523,933.46</u>

#### Capital Funds—

The City's total debenture liability, including Treasury Bills, has increased by \$1,680,293.08 in the year 1951 as is shown by the following summary:

1950—Debenture Issues—Serials .....	\$14,695,000.00
Local Improvements .....	1,300,480.10
Treasury Bills .....	380,188.07
Total Capital Liability, 31st December, 1950 .....	\$16,375,668.17
1951—Issued during year—Storm Sewers .....	\$1,000,000.00
Waterworks .....	1,000,000.00
Local Imp. ....	938,999.11
	<u>\$2,938,999.11</u>



## Redeemed during year—

## Waterworks :

## Present System and

Serials .....\$ 59,989.69

Province of Alberta ..... 41,115.76

Treasury Bills ..... 9,201.33

Transit System ..... 160,000.00

## General—

Serials ..... 694,010.31

Local Improvement ..... 293,738.04

Treasury Bills ..... 650.90

1,258,706.03

1,680,293.08

Total Debenture Liability, 31st December, 1951 ..... \$18,055,961.25

An analysis of the Capital Expenditures for the year, together with the Source of Funds on Capital Account are shown in the following tabulations:

**Capital Expenditure—1951—**

## General—

Local Improvements .....\$1,206,628.22

Paving .....\$382,489.92

Less: Charged to Reserve for Works ..... 54,580.09 327,909.83

Storm Sewers ..... 1,472,295.15

Pending By-laws—Incinerator, Bridge, Subway, etc. .... 19,295.32

Hospital ..... 1,881,861.93

Transit Conversion ..... 109,135.29

Waterworks Extension ..... 1,256,205.62

Total Capital Expenditure ..... \$6,273,331.36

The above expenditures were financed by:

## Sale of Debentures—

Local Improvements .....\$ 938,999.11

Storm Sewers ..... 1,000,000.00

Waterworks (Province of Alberta Revolving Fund) ..... 1,000,000.00

Contribution from the Province of Alberta re New Hospital ..... 239,166.66

Loan of Revenue Funds pending sale of Debentures ..... 494,696.40

Funds on Hand from the Sale of Debentures used

during year—

Balance, 31st December, 1950 .....\$3,223,602.66

Balance, 31st December, 1951 ..... 623,133.47 2,600,469.19

Total Source of Capital Funds Expended ..... \$6,273,331.36**Reserve Funds—**

The funded reserves of the City as at 31st December, 1951 amounted to \$1,683,031.37, as compared with \$1,076,702.48 a year ago.

The above reserves are available for:—

## Works, Improvements and Equipment—

General .....\$141,704.86

Electric Light ..... 75,469.25

Waterworks ..... 207,784.87

Hospital ..... 28,764.15

Airport ..... 112,980.36

Transit System—Capital ..... 289,828.94

Fire Department ..... 119,045.98 \$ 975,578.41

Parking Meters ..... 135,000.37

Revolving Fund—Purchase of New Equipment ..... 500,000.00

Hospitalization —Non-ratepayers .....	15,072.00
Consumers' Deposit Interest .....	18,399.94
Hospital Bequests and Trust Funds .....	14,899.49
Cenotaph Trust .....	1,958.13
Family Allowance Trust .....	842.59
Manchester Gravel Pit Receipts .....	7,771.29
Bow River Flood Relief .....	383.79
Rehabilitation of Emergency Housing .....	3,973.52
Ex-employees re Group Life Claims .....	8,576.28
Calgary Stampeders Football Club .....	575.56
<b>Total Reserve Funds .....</b>	<b>\$1,683,031.37</b>

A summary of the transactions in the reserve funds for 1951 is as follows:—

Balance at Credit, 1st January, 1951 .....		\$1,076,702.48
Add: Receipts and Contributions 1951—		
Charges to Revenue—		
General Departments .....	\$116,044.20	
Electric Light .....	4,000.00	
Waterworks .....	101,000.00	
Transit .....	90,215.57	311,259.77
Transfer from Land Sales .....	\$712,440.45	
Investment Earnings .....	16,422.07	
Other—Calgary Power re Dykes .....	8,417.28	
Stores re Warehouse .....	10,377.40	
Currie Barracks .....	10,468.03	
Uncompleted Works 1950 .....	11,682.69	
Airport Surplus Earnings .....	51,637.52	
Dominion Government re Family Allowances .....	717.00	
Parking Meter Receipts .....	104,824.03	
Donations—Bow River Flood Relief .....	8,693.39	
Hospitalization Contracts .....	21,932.16	
Salvage of Materials—Emergency Housing .....	3,963.25	
Ex-employees Group Insurance .....	8,576.28	
Electric Light Inventory .....	373.80	
Transit—Fire Loss, etc. ....	18,233.39	
Hospital Trust Funds .....	4,596.00	
Stampede Football Club—1951 Balance of Funds .....	575.56	993,930.30
		<b>\$2,381,892.55</b>
Deduct: Expenditures Charged to Reserves		
General Works and Improvements—		
Centre Street Bridge Repairs .....	\$ 65,703.03	
Ogden Millican Bus Route .....	27,924.16	
Samis Road .....	36,823.35	
Parkhill Slide .....	29,712.92	
Knob Hill Development .....	19,973.93	
City Hall Alterations .....	4,190.96	
Traffic Signals .....	4,530.31	
Set-Back 8th Avenue .....	4,081.71	
Grading and Oiling .....	3,423.38	
Expenditures regarded as Capital—		
Bow River Dykes .....	37,256.36	
Paving Bowness Road .....	25,848.44	

Trunk Service .....	18,710.24	
Transportation Routes By-law—		
Over-expenditure .....	54,580.99	
	<u>\$332,758.88</u>	
Airport Equipment .....	3,631.00	
Fire Halls and Equipment (Capitalized)....	163,553.99	
Departmental Purchases of Equipment of		
which \$113,531.40 has been capitalized....	116,044.20	
Family Allowances Paid .....	444.90	
Parking Meters—Purchases and Costs ....	32,793.29	
	<u>\$649,226.26</u>	
Bow River Flood Relief Expenditures ....	28,293.16	
Hospitalization Contracts .....	10,771.62	
Consumers' Deposit Interest .....	1,371.47	
Purchase of New Equipment — Water-		
works—of which \$3,272.60 is regarded as		
Capital .....	9,198.67	698,861.18
Total Reserve Funds on Hand, 31st December, 1951 .....		<u>\$1,683,031.37</u>

Included in the Reserve Funds is an asset for equipment purchased on the five-year revolving fund plan amounting to \$278,612.98 which is recoverable from future revenues in the years 1952 to 1955.

**Certificate—**

In our opinion, the attached Balance Sheets and related Statements of Revenue and Expenditure, properly reflect a true and correct view of the financial position of the Corporation of the City of Calgary, including its Utilities, for the year ended 31st December, 1951, according to the explanations and information supplied to us and as shown by the books.

Yours faithfully,

“HARVEY, MORRISON & CO.”

Chartered Accountants.

Auditors to the City of Calgary.





## CITY OF

## CONSOLIDATED BALANCE SHEET

## CAPITAL ASSETS

Capital Assets acquired by the issue of Debentures and Reserve Funds .....		\$21,093,999.54
Deduct: Capital Liabilities paid in advance of Bylaw Maturities .....	\$1,270,383.33	
Due to Revenue .....	1,669,506.01	
Reserve for Debentures Matured and Paid .....	41,115.76	2,981,005.10
		<u>\$18,112,994.44</u>
Capital Funds and Investments—		
New Hospital .....	\$ 160,621.79	
Transit Conversion .....	229,542.25	
Waterworks Extensions .....	232,969.43	623,133.47
		<u>\$18,736,127.91</u>
Amortization of Capital Assets Funds—		
Transit System .....		289,828.94
Sundry Assets—Acquired out of Revenue Funds—		
Original Cost Value .....	\$12,249,300.58	
Deduct provision already made out of Revenue and Reserve Funds .....	12,249,300.58	
		<u>Sinking Fund Trustees of the City of Calgary—</u>
Funds available for Redemption Expenses .....		4,924.79
		<u><u>\$19,030,881.64</u></u>

## REVENUE ASSETS

Due from Capital .....		\$ 1,669,506.01
Cash on Hand and Transit		
Conductors' Notes .....	\$ 71,026.17	
Cash in Bank .....	1,104,074.14	1,175,100.31
Accounts Receivable less Reserve for Bad Debts .....		1,180,864.89
Taxes Collectible .....		348,695.07
Lands Vacant and Improved, acquired by City .....		1,779,567.01
Inventory of Materials .....		945,479.29
Office Furniture and Fixtures .....		25,817.30
Deferred Charges to Revenue .....		141,018.48
Funded Reserves .....		1,393,202.43
		<u>\$ 8,659,250.79</u>
		<u><u>\$27,690,132.43</u></u>

D. E. BATCHELOR, City Treasurer.

**CALGARY**

AS AT 31st DECEMBER, 1951

## CAPITAL LIABILITIES

Debenture Issue .....	\$17,685,625.41
Province of Alberta—Treasury Bills .....	370,335.84
	<u>\$18,055,961.25</u>
Contribution by Province of Alberta .....	680,166.66
	<u>\$18,736,127.91</u>
Reserve for Amortization of Capital Assets .....	289,828.94
Reserve for Redemption Expenses .....	4,924.79

\$19,030,881.64

## REVENUE LIABILITIES

Debenture Interest .....	\$ 266,708.13
Debenture Principal .....	144,000.00
Province of Alberta—Treasury Bills .....	353,823.60
Accounts Payable—Miscellaneous .....	1,444,679.20
Consumers' Deposits .....	390,117.42
Deferred Credits to Revenue .....	182,622.54
Civic Employees Pension Funds—Accrued Liability .....	2,683,127.50
Reserves .....	1,689,350.91
Reserve Funds .....	1,393,202.43
Surplus as at 31st December, 1951 .....	111,619.06

\$ 8,659,250.79\$27,690,132.43

Calgary, Alberta, 1st April, 1952.

Audited and Certified in terms of our attached Report of this date.

"HARVEY, MORRISON &amp; CO."

Chartered Accountants.

Auditors to the City of Calgary.

**CITY OF**  
**CITY GENERAL**  
**BALANCE SHEET**

CAPITAL ASSETS

Capital Assets acquired by the issue of Debentures and Revenue Funds .....		\$36,101,620.97
Deduct: Depreciation of Assets equal to Debentures Redeemed .....	\$26,563,661.83	
Provided by Revenue Funds .....	1,526,198.33	28,089,860.16
		<u>\$ 8,011,760.81</u>
Sundry Assets acquired out of Revenue Funds, Original Cost Value .....	\$ 3,358,106.67	
Deduct: Provision already made out of Revenue and Reserve Funds .....	3,358,106.67	
		<u>                    </u>
Sinking Fund Trustees—Cash on Hand to meet future Redemption Expenses .....		4,924.79
Waterworks Department—Loan Glenmore System .....		<u>1,270,383.33</u>
		<u><u>\$ 9,287,068.93</u></u>

**CALGARY**

## DEPARTMENTS

AS\*AT 31st DECEMBER, 1951

## CAPITAL LIABILITIES

Debenture Liability .....	\$ 7,987,294.27
Province of Alberta Treasury Bills .....	24,466.54
	<u>\$ 8,011,760.81</u>
Reserve for Redemption Expenses .....	4,924.79
Reserve for Waterworks Loan .....	1,270,383.33

\$ 9,287,068.93



## CITY OF

## REVENUE ASSETS

Due from Capital .....		\$ 1,526,198.33
Cash on Hand .....	\$ 46,237.47	
Cash in Bank .....	628,434.32	674,671.79
Accounts Receivable—		
Capital Funds—Advances Due .....	\$ 426,791.78	
Miscellaneous .....	313,952.02	
	\$ 740,743.80	
Less: Reserve for Bad Debts .....	4,493.32	736,250.48
City of Calgary Utilities Current Accounts—		
Due from Hospitals Department .....	\$ 197,744.24	
Due from Transit Department .....	189,507.92	
Due from Waterworks Department .....	226,319.55	
	\$ 613,571.71	
Less: Due to Electric Light and Power Department .....	7,347.09	606,224.62
Taxes Collectible—		
General Taxes 1951 and Prior .....	\$ 366,406.08	
Less: Payments on Account .....	28,388.40	
	\$ 338,017.68	
Business Tax 1951 and Prior .....	10,677.39	348,695.07
Land—		
Vacant and Improved acquired by City .....	\$1,583,718.65	
Debtors for Tax Sale Lands Purchased and Redeemed .....	195,848.36	1,779,567.01
Inventories—		
Stores .....	\$ 593,137.40	
Less: Reserve for Estimated Losses .....	24,291.18	
	\$ 568,846.22	
Paving .....	65,991.71	
Garage .....	15,395.24	
Stationery .....	2,071.65	652,304.82
Deferred Charges to Revenue—		
Unexpired Insurance .....	\$ 9,094.66	
Loss on Sale of Debentures .....	69,791.71	
Miscellaneous .....	1,024.47	79,910.84
Funded Reserves—		
Cash Investments and Other Assets .....		1,047,884.73
		<u>\$ 7,451,707.69</u>
		<u>\$16,738,776.62</u>

D. E. BATCHELOR, City Treasurer.

**CALGARY**

## REVENUE LIABILITIES

Debenture Interest .....	\$	266,708.13	
Debenture Principal—Serial By-law No. 3532 .....		144,000.00	
Accounts Payable:—			
Salaries and Wages .....	\$	51,614.02	
Miscellaneous .....		1,077,666.46	1,129,280.48
Province of Alberta:—			
Treasury Bill .....			353,823.60
Civic Employees' Pension Funds:			
Accrued Liability .....			2,683,127.50
Deferred Credits to Revenue:			
Prepaid Taxes .....	\$	112,541.52	
Premium on Debentures Sold .....		7,728.59	
Reserve for Dominion Grant in Lieu of			
Taxes on Crown Property .....		18,232.00	138,502.11
Reserves—Unfunded:			
General .....	\$	803,503.48	
Permanent Care of Graves .....		455,813.86	
Commutation of Local Imp. Taxes .....		40,241.71	
Local Improvement Levies:			
Principal and Interest .....		265,353.92	
Uncompleted Works .....		6,849.11	
Fire Protection Civic Garage .....		5,000.00	1,576,762.08
Reserves Funded:			
Bow River Flood Relief Fund. ....	\$	383.79	
Cenotaph Trust Fund .....		1,958.13	
Airport Improvements .....		112,980.36	
Calgary Stampede Football Trust Account .....		575.56	
Family Allowance Trust Account .....		842.59	
Parking Meters .....		135,000.37	
Rehabilitation of Emerg'cy Housing Site .....		3,973.52	
Fire Buildings and Equipment .....		119,045.98	
Manchester Gravel Pit .....		7,771.29	
New Equipment (Revolving Fund) .....		500,000.00	
Works and Improvements .....		141,704.86	
Hospital Non-Ratepayers Trust Account .....		15,072.00	
Ex-Employees Group Life Claims .....		8,576.28	1,047,884.73
Surplus Brought Forward from Statement of			
Revenue and Expenditure .....			111,619.06

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\$ 7,451,707.69

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\$16,738,776.62

Audited and Certified in terms of our attached Report of this date.  
Calgary, Alberta, 1st April, 1952.

"HARVEY, MORRISON & CO."

Chartered Accountants.

Auditors to the City of Calgary.

## CITY OF CALGARY

## CITY FUNDS—SCHEDULE OF INVESTMENTS AS AT 31st DECEMBER, 1951

INVESTMENTS									
Fire Department—Buildings and Equipment Fund									
City of Calgary	Serials	3654	2¾	1st July, 1956	57	\$ 57,000.00	\$ 57,722.43	\$ 783.75	
Airport Improvements Fund									
Dom. of Canada (Fourth Victory Loan)	---	---	3 <td>1st May, 1957</td> <td>10<td>\$ 10,000.00<td>\$ 10,000.00<td>\$ 50.00</td></td></td></td>	1st May, 1957	10 <td>\$ 10,000.00<td>\$ 10,000.00<td>\$ 50.00</td></td></td>	\$ 10,000.00 <td>\$ 10,000.00<td>\$ 50.00</td></td>	\$ 10,000.00 <td>\$ 50.00</td>	\$ 50.00	
Dom. of Canada (Ninth Victory Loan)	---	---	3 <td>1st September, 1966</td> <td>2</td> <td>50,000.00</td> <td>50,000.00</td> <td>500.00</td>	1st September, 1966	2	50,000.00	50,000.00	500.00	
Special Equipment Fund									
City of Calgary	Serials	3654	2¾ <td>1st July, 1954</td> <td>40<td>\$ 40,000.00<td>\$ 40,421.20<td>\$ 550.00</td></td></td></td>	1st July, 1954	40 <td>\$ 40,000.00<td>\$ 40,421.20<td>\$ 550.00</td></td></td>	\$ 40,000.00 <td>\$ 40,421.20<td>\$ 550.00</td></td>	\$ 40,421.20 <td>\$ 550.00</td>	\$ 550.00	
Cenotaph Trust Fund									
City of Calgary	Serials	3654	3 <td>1st July, 1958</td> <td>1<td>\$ 1,000.00<td>\$ 1,000.00<td>\$ 15.00</td></td></td></td>	1st July, 1958	1 <td>\$ 1,000.00<td>\$ 1,000.00<td>\$ 15.00</td></td></td>	\$ 1,000.00 <td>\$ 1,000.00<td>\$ 15.00</td></td>	\$ 1,000.00 <td>\$ 15.00</td>	\$ 15.00	
Dom. of Canada (Fourth Victory Loan)	---	---	3 <td>1st May, 1957</td> <td>5</td> <td>350.00</td> <td>350.00</td> <td>1.75</td>	1st May, 1957	5	350.00	350.00	1.75	
Dom. of Canada (Ninth Victory Loan)	---	---	3 <td>1st September, 1966</td> <td>1</td> <td>500.00</td> <td>500.00</td> <td>5.00</td>	1st September, 1966	1	500.00	500.00	5.00	
Parking Meter Trust Fund									
Dom. of Canada (Ninth Victory Loan)	---	---	3 <td>1st September, 1966</td> <td>5<td>\$125,000.00<td>\$121,250.00<td>\$1,250.00</td></td></td></td>	1st September, 1966	5 <td>\$125,000.00<td>\$121,250.00<td>\$1,250.00</td></td></td>	\$125,000.00 <td>\$121,250.00<td>\$1,250.00</td></td>	\$121,250.00 <td>\$1,250.00</td>	\$1,250.00	
Hospitals Trust Fund									
City of Calgary	Serials	3532	3½ <td>1st January, 1961</td> <td>1<td>\$ 1,000.00<td>\$ 1,005.40<td>\$ 17.50</td></td></td></td>	1st January, 1961	1 <td>\$ 1,000.00<td>\$ 1,005.40<td>\$ 17.50</td></td></td>	\$ 1,000.00 <td>\$ 1,005.40<td>\$ 17.50</td></td>	\$ 1,005.40 <td>\$ 17.50</td>	\$ 17.50	
City of Calgary	Serials	3532	3½ <td>1st January, 1961</td> <td>1</td> <td>1,000.00</td> <td>1,005.40</td> <td>17.50</td>	1st January, 1961	1	1,000.00	1,005.40	17.50	
Electric Light Replacement of Fixed Assets Fund									
Calgary School District No. 19 Annual Serial	---	---	5 <td>2nd June, 1952</td> <td>6<td>\$ 6,000.00<td>\$ 5,989.08<td>\$ 175.00</td></td></td></td>	2nd June, 1952	6 <td>\$ 6,000.00<td>\$ 5,989.08<td>\$ 175.00</td></td></td>	\$ 6,000.00 <td>\$ 5,989.08<td>\$ 175.00</td></td>	\$ 5,989.08 <td>\$ 175.00</td>	\$ 175.00	
Dom. of Canada (Ninth Victory Loan)	---	---	3 <td>1st September, 1966</td> <td>2</td> <td>50,000.00</td> <td>50,000.00</td> <td>500.00</td>	1st September, 1966	2	50,000.00	50,000.00	500.00	
						8	\$ 56,000.00	\$ 55,989.08	\$ 675.00

### Electric Light Interest on Consumers' Deposits Fund

Dom. of Canada (Fourth Victory Loan) .....	3	1st May, 1957	10	\$ 10,000.00	\$ 10,000.00	\$ 50.00
Dom. of Canada (Ninth Victory Loan) .....	3	1st September, 1966	1	1,000.00	1,000.00	\$ 10.00

			11	\$ 11,000.00	\$ 11,000.00	\$ 60.00
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### Waterworks Interest on Consumers' Deposits Fund

City of Calgary .....	3	1st July, 1953	4	\$ 4,000.00	\$ 4,017.75	\$ 60.00
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### Waterworks—Purchase of New Equipment Fund

Dom. of Canada (Ninth Victory Loan) .....	3	1st September, 1966	4	\$100,000.00	\$100,000.00	\$1,000.00
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### Transit Amortization Fund

City of Calgary .....	2 <sup>3</sup> / <sub>4</sub>	1st July, 1954	30	\$ 30,000.00	\$ 30,000.00	\$ 412.50
City of Calgary .....	2 <sup>3</sup> / <sub>4</sub>	1st July, 1956	93	93,000.00	93,000.00	1,278.75
Dom. of Canada (Fourth Victory Loan) .....	3	1st May, 1957	40	40,000.00	40,000.00	200.00
Dom. of Canada (Ninth Victory Loan) .....	3	1st September, 1966	2	50,000.00	50,000.00	500.00

			165	\$213,000.00	\$213,000.00	\$2,391.25
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### New Hospital Capital Fund

Dom. of Canada (Eighth Victory Loan) .....	3	1st October, 1963	30	\$750,000.00	\$763,125.00	\$5,375.00
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### Waterworks Capital Fund

Dom. of Canada (Fourth Victory Loan) .....	3	1st May, 1957	10	\$250,000.00	\$257,425.00	\$1,250.00
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### Transit Conversion Capital Fund

Dom. of Canada (Fourth Victory Loan) .....	3	1st May, 1957	33	\$225,000.00	\$238,025.00	\$1,125.00
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CITY OF CALGARY—GENERAL  
ANALYSIS OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1951

	Total	B.L. Expend. for which Bonds were Sold	B.L. Expend. Bonds Unsold	Revenue Expenditure
Grading .....	\$ 573,732.44	\$ 465,048.54	\$ 108,683.90	.....
Paving .....	102,691.63	100,512.65	2,178.98	.....
Opening and Widening Streets .....	10,707.83	10,707.83	.....	.....
Bridges .....	216,678.67	210,521.23	6,157.44	.....
Boulevards .....	27,819.39	6,815.96	21,003.43	.....
Sidewalks .....	844,476.11	549,927.91	294,548.20	.....
Sewers .....	2,747,346.35	2,269,878.47	477,467.88	.....
Sewer Connections .....	82,797.92	82,797.92	.....	.....
Sewage Disposal Plant .....	234,488.34	168,180.42	66,307.92	.....
Land .....	31,802.47	34,802.47	.....	.....
Land East Approach 25th Avenue Bridge .....	548.89	548.89	.....	.....
Parks Improvements .....	11,039.50	11,039.50	.....	.....
Buildings .....	3,892.39	3,892.39	.....	.....
Victoria Park and Improvements .....	115,933.64	115,933.64	.....	.....
Retaining Walls .....	548.97	548.97	.....	.....
Laboratory Equipment .....	2,238.39	2,238.39	.....	.....
Curb and Gutter .....	718,280.23	386,191.08	332,089.15	.....
Street Lighting .....	118,470.25	104,973.73	13,496.52	.....
Paving Transportation Routes .....	1,055,000.00	1,055,000.00	.....	.....
Storm Sewers .....	1,783,771.97	1,576,000.00	207,771.97	.....
Subway .....	1,745.44	.....	1,745.44	.....
Incinerator .....	16,252.90	.....	16,252.90	.....
14th Street West Bridge and Subway .....	1,961.14	.....	1,961.14	.....
	\$ 8,702,224.86	\$ 7,155,559.99	\$ 1,546,664.87	.....

Assets Acquired Otherwise than by Bylaw:

Land	80.00		
Airfields	43,726.00		
Airport Improvements	6,935.62		
Airport Hangar	46,500.00		
Buildings	122,815.32		
Fire Halls and Equipment	221,508.53		
Street Openings	3,833.08		
Automobiles	448,215.68		
Mewata Park Swimming Pool	44,537.93		
Miscellaneous Equipment	317,391.05		
Easements for Water Mains	1.00		
Paving Plant	20,000.00		
Garage Ramp	8,000.00		
Sewer Syphon and Lift	50,439.12		
Sewers	65,193.45		
Paving Transportation Routes	886,902.05		
Works and Improvements from Reserve 1948	264,426.41		
Works and Improvements from Reserve 1949	114,717.64		
Works and Improvements from Reserve 1950	63,810.89		
Works and Improvements from Reserve 1951	136,395.13		
Fire Alarm System	405,092.77		
Parking Meters	87,585.00		
		\$ 3,358,106.67	
		\$12,060,331.53	\$7,155,559.99
		\$1,546,664.87	\$3,358,106.67

# STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Amount of Bylaw	Original Amt. of Debentures Sold	Amount of Bonds Unsold	Total Expenditure	Balance Unexpended	Original Amt. Unexpended Bonds Sold	Original Amt. Expended Bonds Unsold
		\$	\$		\$			
670	Land—Parks and Cemeteries	3,572.98	3,572.98		3,572.98			
743	Land—Parks and Cemeteries	4,978.27	4,978.27		4,978.27			
901	Land—Crematory Site	1,445.52	1,445.52		1,445.52			
1048	Grading	31,207.72	31,207.72		31,207.72			
1049	Sewers	3,250.40	3,250.40		3,250.40			
1068	Sewers	9,752.86	9,752.86		9,752.86			
1127	Sewers	14,635.20	14,635.20		14,635.20			
1158	Land	548.89	548.89		548.89			
1163	Sewers	8,415.19	8,415.19		8,415.19			
1176	Sewers	7,317.28	7,317.28		7,317.28			
1193	Sewers—Trunk	4,695.44	4,695.44		4,695.44			
1197	Sewer Connections	15,367.00	15,367.00		15,367.00			
1292	Sewers—Catch Basins	7,809.28	7,809.28		7,809.28			
1294	Sewers—Connections	19,523.80	19,523.80		19,523.80			
1298	Buildings—City Stables	3,892.39	3,892.39		3,892.39			
1333	Sewers	28,743.36	28,743.36		28,743.36			
1397	Sewers	19,023.86	19,023.86		19,023.86			
1398	Sewers	20,411.11	20,411.11		20,411.11			
1471	Laboratory—Equipment	2,238.39	2,238.39		2,238.39			
1534	Sewers—Trunk	210,933.36	210,933.36		210,933.36			
1538	Grading	1,819.82	1,819.82		1,819.82			
1627	Sewers—Connections	47,907.12	47,907.12		47,907.12			
1632	Exhibition Buildings	115,933.64	115,933.64		115,933.64			

# STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Amount of Bylaw	Original Amt. of Debentures Sold	Amount of Bonds Unsold	Total Expenditure	Balance Unexpended	Original Amt. Unexpended Bonds Sold	Original Amt. Expended Bonds Unsold
2008	Bridges	155,978.19	155,978.19		155,978.19			
2199	Land				30,356.95			
	Bridges				54,543.04			
2411d	Parks Improvements	87,899.99	87,899.99		2,488.25		3,000.00	
2498	Sewers	2,488.25	2,488.25		343,952.76	36,117.30		1,814.15
2599	Sewage Disposal Plant	380,070.06	342,138.61		50,000.00			
2660	Sewage Disposal Plant	50,000.00	50,000.00		75,000.00			
2741	Sewage Disposal Plant	75,000.00	75,000.00		75,000.00			
2763	25th Avenue Bridge	75,000.00	43,180.42		31,819.58			31,819.58
2828	Sewage Disposal Plant	45,000.00			45,000.00	38,842.56		6,157.44
3957-3989	Paving, Transportation Routes	50,000.00			50,000.00	15,511.66		34,488.34
4005-4096	Storm Sewers	1,175,000.00	1,175,000.00		1,175,000.00			
4116	4th Street West Subway	2,000,000.00	1,600,000.00		1,807,771.97	192,228.03		207,771.97
4117	Refuse Incinerator	700,000.00			700,000.00	698,254.56		1,745.44
4259	14th St. W. Bridge and Subway	700,000.00			16,252.90	683,747.10		16,252.90
		2,000,000.00			1,961.14	1,998,038.86		1,961.14
		\$8,079,859.37	\$4,115,108.34	\$3,964,751.03	\$4,414,119.30	\$3,665,740.07	\$ 3,000.00	\$302,010.96
Less Repaid:—Bylaw 3957-3989—								
			\$120,000.00					
	Bylaw 4005-4096—							
	\$ 24,000.00	144,000.00	144,000.00		144,000.00			
		\$7,935,859.37	\$3,971,108.34	\$3,964,751.03	\$4,270,119.30	\$3,665,740.07	\$ 3,000.00	\$302,010.96

# STATEMENT OF CAPITAL EXPENDITURE—LOCAL IMPROVEMENT—AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Original Amount of Final Bylaw	Original Amt. Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
690- 678-2213	Sewers	\$ 3,571.12	\$ 3,571.12	—	\$ 3,571.12	—
699- 978-2213	Sewers	701.60	701.60	—	701.60	—
710- 978-2213	Sewers	755.72	755.72	—	755.72	—
704- 938-2213	Sewers	9,360.98	9,360.98	—	9,360.98	—
775- 938-2213	Sewers	5,494.44	5,494.44	—	5,494.44	—
882- 933-2213	Sewers	23,312.39	23,312.39	—	23,312.39	—
951-1024-2213	Sewers	27,139.78	27,139.78	—	27,139.78	—
951-1273-2213	Sewers	41,624.00	41,624.00	—	41,624.00	—
951-1273-2213	Sewers	10,575.35	10,575.35	—	10,575.35	—
997-1468-2213	Sewers	1,499.47	1,499.47	—	1,499.47	—
1009-1273-2213	Sewers	164.98	164.98	—	164.98	—
1009-1273-2213	Sewers	165.94	165.94	—	165.94	—
1037-1273-2213	Sewers	42,055.54	42,055.54	—	42,055.54	—
1037-1273-2213	Sewers	5,864.72	5,864.72	—	5,864.72	—
1052-2156-2218	Paving	1,132.31	1,132.31	—	1,132.31	—
1055-1272-2213	Sewers	135.01	135.01	—	135.01	—
1082-1273-2213	Sewers	4,429.82	4,429.82	—	4,429.82	—
1094-1273-2213	Sewers	222.01	222.01	—	222.01	—
1103-1273-2213	Sewers	309.00	309.00	—	309.00	—
1103-1273-2213	Sewers	3,743.48	3,743.48	—	3,743.48	—
1108-1273-2213	Sewers	9,660.35	9,660.35	—	9,660.35	—
1157-1273-2213	Sewers	66,941.64	66,941.64	—	66,941.64	—
1157-2157-2213	Sewers	2,600.39	2,600.39	—	2,600.39	—
1157-1468-2213	Sewers	43,598.23	43,598.23	—	43,598.23	—
1157-1781-2213	Sewers	494.31	494.31	—	494.31	—
1167-2158-2218	Sidewalks	1,026.82	1,026.82	—	1,026.82	—
1169-1273-2213	Grading	10,588.19	10,588.19	—	10,588.19	—
1180-1273-2213	Grading	7,746.65	7,746.65	—	7,746.65	—
1181-2159-2218	Paving	280.73	280.73	—	280.73	—
1182-2160-2218	Sidewalks	5,851.31	5,851.31	—	5,851.31	—
1183-1468-2213	Sewers	20,005.69	20,005.69	—	20,005.69	—
1201-1468-2213	Sewers	675.40	675.40	—	675.40	—
1205-1468-2213	Sewers	22,381.34	22,381.34	—	22,381.34	—



1207-1273-2213	Grading	2,823.73	2,823.73	2,823.73
1208-1468-2213	Sewers	9,504.86	9,504.86	9,504.86
1275-1468-2213	Sewers	9,553.06	9,553.06	9,553.06
1275-1781-2213	Sewers	448.51	448.51	448.51
1296-1468-2213	Grading	28,028.02	28,028.02	28,028.02
1296-1781-2213	Grading	20,139.13	20,139.13	20,139.13
1296-1833-2213	Grading	5,964.51	5,964.51	5,964.51
1296-2161-2218	Grading	2,100.42	2,100.42	2,100.42
1301-2162-2218	Sidewalks	25,544.60	25,544.60	25,544.60
1302-1781-2213	Sewers	43,237.13	43,237.13	43,237.13
1302-1468-2213	Sewers	131,147.77	131,147.77	131,147.77
1302-1833-2213	Sewers	2,035.89	2,035.89	2,035.89
1302-2163-2218	Sewers	294.70	294.70	294.70
1306-2164-2218	Paving	1,415.88	1,415.88	1,415.88
1324-1468-2213	Sewers	24,652.79	24,652.79	24,652.79
1324-1781-2213	Sewers	110.15	110.15	110.15
1356-2165-2218	Paving	4,781.98	4,781.98	4,781.98
1361-1468-2213	Grading	2,449.42	2,449.42	2,449.42
1364-1468-2213	Sewers	186.75	186.75	186.75
1376-1468-2213	Sewers	4,517.70	4,517.70	4,517.70
1376-1781-2213	Sewers	20,922.22	20,922.22	20,922.22
1379-1468-2213	Grading	2,239.22	2,239.22	2,239.22
1379-1781-2213	Grading	66,448.87	66,448.87	66,448.87
1379-1833-2213	Grading	39,044.62	39,044.62	39,044.62
1379-2166-2218	Grading	9,524.89	9,524.89	9,524.89
1387-1468-2213	Sewers	180.21	180.21	180.21
1389-1781-2213	Sewers	367.30	367.30	367.30
1410-1781-2213	Sewers	1,217.29	1,217.29	1,217.29
1556-1781-2213	Sewers	51,874.92	51,874.92	51,874.92
1556-1833-2213	Sewers	24,075.35	24,075.35	24,075.35
1556-2073-2218	Sewers	4,463.95	4,463.95	4,463.95
1556-2167-2218	Sewers	2,186.92	2,186.92	2,186.92
1557-2168-2218	Sidewalks	950.18	950.18	950.18
1562-2169-2218	Paving	27,040.72	27,040.72	27,040.72
1563-2170-2218	Curb and Gutter	224.01	224.01	224.01
1565-1781-2213	Grading	29,733.68	29,733.68	29,733.68

# STATEMENT OF CAPITAL EXPENDITURE—LOCAL IMPROVEMENT—AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Original Amount of Final Bylaw	Original Amt. Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
1565-1833-2213	Grading	6,195.46	6,195.46	—	6,195.46	—
1580-1781-2213	Sewers	10,507.68	10,507.68	—	10,507.68	—
1580-1833-2213	Sewers	896.96	896.96	—	896.96	—
1598-1833-2213	Sewers	9,066.42	9,066.42	—	9,066.42	—
1608-1781-2213	Sewers	4,789.69	4,789.69	—	4,789.69	—
1608-1833-2213	Sewers	503.90	503.90	—	503.90	—
1623-1833-2213	Grading	1,936.08	1,936.08	—	1,936.08	—
1650-1833-2213	Sewers	354.15	354.15	—	354.15	—
1667-2171-2218	Sidewalks	431.04	431.04	—	431.04	—
1668-1833-2213	Grading	12,787.31	12,787.31	—	12,787.31	—
1668-2172-2218	Grading	11,422.10	11,422.10	—	11,422.10	—
1669-2173-2218	Paving	4,781.88	4,781.88	—	4,781.88	—
1670-2174-2218	Curb and Gutter	2,000.38	2,000.38	—	2,000.38	—
1671-1833-2213	Sewers	3,082.00	3,082.00	—	3,082.00	—
1668-2074-2218	Grading	2,723.45	2,723.45	—	2,723.45	—
1672-2176-2218	Sidewalks	3,195.89	3,195.89	—	3,195.89	—
1677-1833-2213	Grading	4,715.04	4,715.04	—	4,715.04	—
1714-1833-2213	Grading	2,632.38	2,632.38	—	2,632.38	—
1761-1833-2213	Sewers	262.20	262.20	—	262.20	—
1976-2179-2218	Sewers	110.82	110.82	—	110.82	—
1992-2075-2218	Paving	19,608.07	19,608.07	—	19,608.07	—
1993-2076-2218	Paving	22,129.15	22,129.15	—	22,129.15	—
1999-2077-2218	Sewers	9,449.35	9,449.35	—	9,449.35	—
1671-2175-2218	Sewers	13,002.83	13,002.83	—	13,002.83	—
2001-2180-2218	Sewers	678.35	678.35	—	678.35	—
2029-2181-2218	Street Openings	10,707.83	10,707.83	—	10,707.83	—
2041-2078-2218	Sewers	6,125.86	6,125.86	—	6,125.86	—
2093-2149-2218	Retaining Walls	548.97	548.97	—	548.97	—
2096-2183-2218	Sewers	8,484.82	8,484.82	—	8,484.82	—

2097-2184-2218	Sewers	508.36	508.36	508.36
2120-2185-2218	Sewers	14,051.83	14,051.83	14,051.83
2133-2186-2218	Sewers	691.13	691.13	691.13
2138-2187-2218	Sewers	3,584.60	3,584.60	3,584.60
2147-2188-2218	Sewers	306.75	306.75	306.75
2681-2815-2821	Sewers	44,502.05	44,502.05	44,502.05
2682-2816-2821	Sewers	3,736.37	3,736.37	3,736.37
2687-2817-2821	Sewers	4,268.63	4,268.63	4,268.63
2719-2818-2821	Sewers	1,048.71	1,048.71	1,048.71
2756-2819-2821	Paving	7,510.06	7,510.06	7,510.06
2757-2820-2821	Paving	11,831.87	11,831.87	11,831.87
2766-2870-2876	Sewers	7,146.38	7,146.38	7,146.38
2814-2873-2876	Sewers	2,084.10	2,084.10	2,084.10
2823-2874-2876	Sewers	3,119.38	3,119.38	3,119.38
3036-3049-3052	Sewers	3,501.82	3,501.82	3,501.82

# STATEMENT OF CAPITAL EXPENDITURE—LOCAL IMPROVEMENT—AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Original Amount of Final Bylaw	Original Amount of Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
3463-3827-3848	Curb and Gutter .. Less Repaid .....	1,273.85 972.95	264.90	264.90	264.90	.....
3463-4166-4219	Curb and Gutter .....	.....	.....	.....	.....	.....
3464-3828-3848	Boulevards .....	3,012.83	1,748.87	1,748.87	1,748.87	.....
	Less Repaid .....	2,368.11	644.72	644.72	644.72	.....
3469-3940-3952	Grading and Gravelling .....	570.09	.....	.....	.....	.....
	Less Repaid .....	330.22	.....	.....	.....	.....
3469-3829-3848	Grading and Gravelling .....	358.02	239.87	239.87	239.87	.....
	Less Repaid .....	281.41	76.61	76.61	76.61	.....
3469-4034-4067	Grading and Gravelling .....	2,315.33	.....	.....	.....	.....
	Less Repaid .....	463.07	1,852.26	1,852.26	1,852.26	.....
3512-4035-4067	Sidewalks .....	8,260.74	.....	.....	.....	.....
	Less Repaid .....	1,652.15	6,608.59	6,608.59	6,608.59	.....
3513	Curb and Gutter .....	.....	.....	65.55	65.55	65.55
3513-4167-4219	Curb and Gutter .....	.....	8,527.69	8,527.69	8,527.69	.....
3516	Boulevards .....	.....	.....	28.92	28.92	28.92
3516-3830-3848	Boulevards .....	747.45	.....	246.09	246.09	246.09
	Less Repaid .....	587.53	159.92	159.92	159.92	.....
3516-3926-3952	Boulevards .....	209.52	.....	.....	.....	.....
	Less Repaid .....	121.35	88.17	88.17	88.17	.....
3518-3545-3552	Sewers .....	1,958.95	1,439.37	1,439.37	1,439.37	.....
	Less Repaid .....	519.58	.....	.....	.....	.....

3519-3549-3552	Sewers ----- Less Repaid -----	4,185.34 1,110.13	3,072.21	3,072.21	3,075.21
3523-4036-4067	Grading and Gravelling ----- Less Repaid -----	941.82 188.37	753.45	753.45	753.45
3523-3831-3848	Grading and Gravelling ----- Less Repaid -----	4,772.54 3,751.26	1,021.28	1,021.28	1,021.28
3523-3941-3952	Grading and Gravelling ----- Less Repaid -----	1,973.55 1,143.17	830.38	830.38	830.38
3523-3550-3552	Sewers ----- Less Repaid -----	1,261.44 334.59	926.85	926.85	926.85
3555-3626	Sewers ----- Less Repaid -----	1,309.97 723.76	586.21	586.21	586.21
3567-3627-3630	Sewers ----- Less Repaid -----	10,854.94 3,595.75	7,259.19	7,259.19	7,259.19
3572-3823-3848	Grading and Gravelling ----- Less Repaid -----	2,515.88 1,977.50	538.38	538.38	538.38
3572-4037-4067	Grading and Gravelling ----- Less Repaid -----	1,618.02 323.60	1,294.42	1,294.42	1,294.42
3572-3942-3952	Grading and Gravelling ----- Less Repaid -----	6,517.33 3,775.19	2,742.14	2,742.14	2,742.14
3574-3628-3630	Sewers ----- Less Repaid -----	15,348.65 5,984.35	10,264.30	10,264.30	10,264.30
3583-3833-3848	Sidewalks ----- Less Repaid -----	4,958.26 3,897.22	1,061.04	1,061.04	1,061.04

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# STATEMENT OF CAPITAL EXPENDITURE—LOCAL IMPROVEMENT—AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Original Amount of Final Bylaw	Original Amt. Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
3583-3737-3952	Sidewalks	10,284.59				
	Less Repaid	5,957.39			4,327.20	
3583-4174-4219	Sidewalks		4,327.20		7,528.15	
3583	Sidewalks		7,528.15		76.87	76.87
3583-4038-4067	Sidewalks	26,738.64				
	Less Repaid	5,347.73				
3584	Curb and Gutter		21,390.91		21,390.91	
3584-4168-4219	Curb and Gutter			46.59	46.59	
3584-3930-3952	Curb and Gutter	670.84	7,472.23		7,472.23	
	Less Repaid	388.59	282.25		282.25	
3584	Curb and Gutter					
3585-3834-3848	Street Lighting	5,233.41		7,479.81	7,479.81	7,479.81
	Less Repaid	4,113.49	1,119.92		1,119.92	
3635-3727-3730	Sewers	27,947.01				
	Less Repaid	7,766.76	20,180.25		20,180.25	
3656-3835-3848	Grading and Gravelling	15,284.00				
	Less Repaid	12,013.34	3,270.66		3,270.66	
3656-3943-3952	Grading and Gravelling	9,053.88				
	Less Repaid	5,244.50	3,809.38		3,809.38	
3656-4039-4067	Grading and Gravelling	6,287.21				
	Less Repaid	1,257.44	5,029.77		5,029.77	
3656-4179-4219	Grading and Gravelling					
3658-3836-3848	Sidewalks	5,875.79	1,217.80		1,217.80	
	Less Repaid	4,618.43	1,257.36		1,257.36	

3658-4040-4067	Sidewalks	43,173.52			
	Less Repaid	8,634.70	34,538.82	34,538.82	
3658-3936-3952	Sidewalks	15,041.19			
	Less Repaid	8,712.65	6,328.54	6,328.4	
3658-4175-4219	Sidewalks		857.92	857.92	
3659-3837-3848	Curb and Gutter	3,574.38			
	Less Repaid	2,809.50	764.88	764.88	
3659-3932-3952	Curb and Gutter	6,742.61			
	Less Repaid	3,905.67	2,836.94	2,836.94	
3659-4041-4067	Curb and Gutter	12,275.28			
	Less Repaid	2,455.06	9,820.22	9,820.22	
3659-4169-4219	Curb and Gutter		13,123.08	13,123.08	
3659	Curb and Gutter			11,086.07	11,086.07
3660-3838-3848	Boulevards	2,911.13			
	Less Repaid	2,288.17	622.96	622.96	
3660-3929-3952	Boulevards	1,827.37			
	Less Repaid	1,058.51	768.76	768.86	
3660	Boulevards				
3670-3839-3848	Grading and Gravelling	2,353.70			
	Less Repaid	1,850.02	503.68	503.68	
3670-3944-3952	Grading and Gravelling	661.12			
	Less Repaid	382.96	278.16	278.16	
3670-4042-4067	Grading and Gravelling	1,137.68			
	Less Repaid	227.53	910.15	910.15	
3697-3728-3730	Sewers	993.29			
	Less Repaid	276.03	717.26	717.26	
3697-3846-3849	Sewers	4,964.63			
	Less Repaid	1,084.46	3,880.17	3,880.17	
3700-3840-3848	Sewers	114,810.06			
	Less Repaid	90,241.66	24,568.40	24,568.40	

## STATEMENT OF CAPITAL EXPENDITURE—LOCAL IMPROVEMENT—AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Original Amount of Final Bylaw	Original Amt. Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
3709-4066	Street Lighting Less Repaid	60,696.00 4,367.68			56,328.32	
3737-3841-3848	Curb and Gutter Less Repaid	41,505.73 32,623.86	56,328.32		8,881.87	
3737-3933-3952	Curb and Gutter Less Repaid	2,899.19 1,679.38	1,219.81		1,219.81	
3737-4043-4067	Curb and Gutter Less Repaid	9,447.51 1,889.50	7,558.01		7,558.01	
3737	Curb and Gutter			22,952.41	22,952.41	
3738-3842-3848	Curb and Gutter Less Repaid	2,292.40 1,801.83	490.57		490.57	
3738-3934-3952	Curb and Gutter Less Repaid	9,100.95 5,271.76	3,829.19		3,829.19	
3738-4094-4067	Curb and Gutter Less Repaid	11,693.92 2,338.79	9,355.13		9,355.13	
3738-4170-4219	Curb and Gutter		19,059.08		19,059.08	
3738	Curb and Gutter			2,397.28	2,397.28	
3739-3843-3848	Sidewalks Less Repaid	7,844.24 6,165.63	1,678.61		1,678.61	
3739-3938-3952	Sidewalks Less Repaid	22,257.19 12,892.54	9,364.65		9,364.65	
3739-4045-4067	Sidewalks Less Repaid	13,847.07 2,769.41	11,077.66		11,077.66	
3739-4176-4219	Sidewalks		1,385.64		1,385.64	
3747-3847-3849	Sewers Less Repaid	31,756.82 6,936.96	1,385.64		1,385.64	
3756-3844-3848	Grading and Gravelling Less Repaid	7,024.52 5,521.33	24,819.86		24,819.86	
			1,503.19		1,503.19	

3756-3945-3952	Grading and Gravelling ----- Less Repaid -----	18,488.43 10,709.46	7,778.97	7,778.97	7,778.97	-----
3756-4180-4195	Grad. and Grav.-----	-----	-----	-----	-----	-----
3756-4046-4067	Grading and Gravelling ----- Less Repaid -----	3,247.34 649.47	4,367.18 2,597.87	4,367.18 2,597.87	4,367.18 2,597.87	-----
3789-4047-4067	Boulevards ----- Less Repaid -----	1,288.89 257.78	1,031.11	1,031.11	1,031.11	-----
3789	Boulevards -----	-----	-----	963.49	963.49	963.49
3789	Boulevards -----	-----	-----	657.14	657.14	657.14
3789	Boulevards -----	-----	-----	306.63	306.63	306.63
3791-3845	Sewers ----- Less Repaid -----	1,889.40 678.82	1,210.58	1,210.58	1,210.58	-----
3799-4048-4067	Street Lighting ----- Less Repaid -----	28,979.24 5,795.85	23,183.39	23,183.39	23,183.39	-----
3800-4049-4067	Street Lighting ----- Less Repaid -----	22,996.12 4,599.22	18,396.90	18,396.90	18,396.90	-----
3811-3948-3952	Sewers ----- Less Repaid -----	110,718.73 64,134.17	46,584.56	46,584.56	46,584.56	-----
3825-3939-3952	Sidewalks ----- Less Repaid -----	18,879.92 10,936.25	7,943.67	7,943.67	7,943.67	-----
3825-4050-4067	Sidewalks ----- Less Repaid -----	83,790.12 16,758.02	67,032.10	67,032.10	67,032.10	-----
3825-4177-4219	Sidewalks -----	-----	-----	-----	-----	-----
3825	Sidewalks -----	-----	-----	461.88	461.88	461.88
3826-3931-3952	Curb and Gutter ----- Less Repaid -----	3,380.81 1,958.36	8,093.32 1,422.45	8,093.32 1,422.45	8,093.32 1,422.45	-----

# STATEMENT OF CAPITAL EXPENDITURE—LOCAL IMPROVEMENT—AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Original Amount of Final Bylaw	Original Amt. Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
3826-4061-4067	Curb and Gutter Less Repaid	22,796.43	22,796.43		22,796.43	
3826-4171-4219	Curb and Gutter					
3826	Curb and Gutter	8,733.79	8,733.79		8,733.79	
3859-3949-3953	Sewers Less Repaid	13,504.82 2,174.02		5,630.08	5,630.08	5,630.08
3860-4052-4067	Street Lighting Less Repaid	11,330.80 5,401.17 1,080.23	11,330.80		11,330.80	
3863-3946-3952	Grading and Graveling Less Repaid	4,320.94 27,683.20 16,035.57	4,320.94		4,320.94	
3863-4181-4219	Grading and Graveling	11,647.63	11,647.63		11,647.63	
3863	Grading and Graveling	8,619.63	8,619.63		8,619.63	
3863-4053-4067	Grading and Graveling Less Repaid	4,511.91 902.38		813.53	813.53	813.53
3863	Grading and Graveling	3,609.53	3,609.53		3,609.53	
3865-3928-3952	Boulevards Less Repaid	327.40 634.67 367.65		327.40	327.40	327.40
3865-4188-4219	Boulevards	267.02	267.02		267.02	
3865	Boulevards	3,094.95	3,094.95		3,094.95	
3865	Boulevards			2,834.43	2,834.43	2,834.43
3872-3950-3953	Sewers Less Repaid	24,769.65 3,987.43		1,609.19	1,609.19	1,609.19
3873-3935-3952	Curb and Gutter Less Repaid	20,782.22 18,433.62 10,677.72	20,782.22		20,782.22	
		7,755.90	7,755.90		7,755.90	



3873-4054-4067	Curb and Gutter- Less Repaid	11,758.57 2,351.72	9,406.85	9,406.85	9,406.85
3884-3947-3952	Grading and Gravelling Less Repaid	3,986.91 2,309.44	1,677.47	1,677.47	1,677.47
3884-4182-4219	Grading and Gravelling		2,069.05	2,069.05	2,069.05
3884	Grading and Gravelling			846.19	846.19
3884-4055-4067	Grading and Gravelling Less Repaid	3,158.90 631.78	2,527.12	2,527.12	2,527.12
3889-3951-3953	Sewers Less Repaid	5,350.03 861.26	4,488.77	4,488.77	4,488.77
3891-3927-3952	Boulevards Less Repaid	328.60 190.35	138.25	138.25	138.25
3891	Boulevards				
3891	Boulevards			556.24	556.24
3922-4062	Sidewalks Less Repaid	20,499.52 3,555.98		213.96	213.96
3923-4056-4067	Curb and Gutter Less Repaid	75,426.75 15,085.35	16,943.54 60,341.40	16,943.54 60,341.40	16,943.54 60,341.40
3923-4172-4219	Curb and Gutter- Curb and Gutter	18,566.31	18,566.31	18,566.31	18,566.31
3923	Curb and Gutter			21,372.64	21,372.64
3924-4057-4067	Sidewalks Less Repaid	88,048.92 17,609.78	70,439.14	70,439.14	70,439.14
3924-4179-4219	Sidewalks		40,673.57	40,673.57	40,673.57
3925-4063-4068	Sewers Less Repaid	30,216.63 3,186.76	27,029.87	27,029.87	27,029.87
3959-4058-4067	Grading and Gravelling Less Repaid	30,821.02 6,164.20	24,656.82	24,656.82	24,656.82

3959-4183-4219	Grading and	13,963.89	13,963.89	
3959	Gravelling			
	Grading and			
3969-4059-4067	Gravelling	1,083.51	1,083.51	1,083.51
	Sewers			
	Less Repaid			
3969-4059-4067	Sewers	6,778.65	6,778.65	
	Less Repaid			
	Less Repaid	115,658.54	115,658.54	
3974	Boulevards			
3974	Boulevards	268.68	268.68	268.68
3974	Boulevards	1,439.01	1,439.01	1,439.01
3983-4064-4068	Sewers	497.63	497.63	497.63
	Less Repaid			
3984-4060-4067	Curb and Gutter	46,351.03	46,351.03	
	Less Repaid			
3984-4173-4219	Curb and Gutter	20,552.41	20,552.41	
3984	Curb and Gutter			
3995-4061-4067	Grading and	39,244.53	39,244.53	
	Gravelling			
	Less Repaid	2,245.34	2,245.34	2,245.34
3995-4184-4219	Grading and	3,260.06	3,260.06	
	Gravelling			
3995	Grading and	3,799.35	3,799.35	
3995	Gravelling			
4000-4065-4068	Gravelling	1,378.73	1,378.73	1,378.73
	Sewers			
	Less Repaid	3,599.11	3,599.11	3,599.11
4011-4193-4221	Sewers			
4028-4189-4219	Sewers	11,759.19	11,759.19	
	Sewers	14,736.42	14,736.42	
	Sewers	221,815.20	221,815.20	

4075	Street Lighting	-----	-----	4,207.52	4,207.52
4075	Street Lighting	-----	-----	9,289.00	9,289.00
4076-4194-4221	Sewers	-----	148,035.99	148,035.99	-----
4077-4191-4220	Sidewalks	-----	194,397.64	194,397.64	-----
4077	Sidewalks	-----	-----	63,667.90	63,667.90
4078-4192-4220	Curb and Gutter	-----	99,911.90	99,911.90	-----
4078	Curb and Gutter	-----	-----	84,790.74	84,790.74
3959	Grading and	-----	-----	3,069.84	3,069.84
4079-4185-4219	Gravelling	-----	29,337.15	29,337.15	-----
4079	Grading and Grav.	-----	-----	886.35	886.35
4079	Grading and Grav.	-----	-----	6,525.05	6,525.05
4087	Boulevards	-----	-----	252.54	252.54
4087	Boulevards	-----	-----	6,096.05	6,096.05
4099-4186-4219	Grading and Grav.	-----	10,295.68	10,295.68	-----
4099	Grading and Grav.	-----	-----	6,608.37	6,608.37
4099	Grading and Grav.	-----	-----	12,931.23	12,931.23
4107-4187-4219	Grading and Grav.	-----	6,698.84	6,698.84	-----
4107	Grading and Grav.	-----	-----	2,546.49	2,546.49
4107	Grading and Grav.	-----	-----	6,780.98	6,780.98
4115-4190-4220	Street Lighting	-----	1,624.26	1,624.26	-----
4147	Sewers	-----	-----	214,843.15	214,843.15
4159	Sewers	-----	-----	132,735.12	132,735.12
4198	Grading and Grav.	-----	-----	32,722.49	32,722.49
4201	Sidewalks	-----	-----	706.16	706.16
4202	Curb and Gutter	-----	-----	7,207.79	7,207.79
4203	Sidewalks	-----	-----	212,393.59	212,393.59
4204	Curb and Gutter	-----	-----	150,440.97	150,440.97
4212	Boulevards	-----	-----	2,614.27	2,614.27
4214	Grading and Grav.	-----	-----	17,891.62	17,891.62
4215	Sidewalks	-----	-----	17,241.80	17,241.80
4216	Curb and Gutter	-----	-----	16,373.88	16,373.88
4225	Sewers	-----	-----	112,223.78	112,223.78
4228	Grading and Grav.	-----	-----	10,673.01	10,673.01
4235	Paving	-----	-----	2,178.98	2,178.98
		-----	-----	-----	-----
		\$3,200,303.32	\$3,184,451.64	\$4,432,105.55	\$1,231,802.23

**CITY OF**  
**CITY GENERAL**

STATEMENT OF REVENUE AND EXPENDITURE

EXPENDITURE

## Administrative and General Government:—

Assessor .....	\$ 72,035.18	
Audit .....	4,300.00	
City Clerk .....	39,123.34	
City Hall Maintenance .....	32,199.31	
Commissioners .....	10,194.12	
Comptroller .....	21,454.13	
License .....	16,347.35	
Rental and Land .....	19,704.33	
Solicitor .....	10,204.44	
Telephone .....	10,521.49	
Town Planning .....	24,457.53	
Treasurer .....	18,742.23	
General Finance and Miscellaneous .....	43,216.34	
Interest, Discount and Exchange .....	11,899.10	
Insurance (Employees and Other) .....	27,063.56	
Employees' Pension Plan .....	83,822.92	
Workmen's Compensation Board .....	34,000.00	
Indemnity to Aldermen .....	8,250.00	
Taxes .....	17,548.99	
Bond Sale Expense .....	1,996.58	\$ 507,080.94

## Protection to Person and Property:—

Fire .....	\$740,692.87	
Police .....	621,650.51	
Police Headquarters .....	19,801.59	
Pound .....	10,190.50	
Street Lighting .....	99,546.00	
Traffic Engineer .....	29,714.56	1,521,596.03

## Health .....

128,883.45

## Social Welfare:—

Children's Aid .....	\$ 62,738.36	
Civic Welfare .....	99,130.67	
Public Charities .....	80,145.28	
Grants .....	24,918.93	
Hospital Charge to Mill Rate—		
Deficit on Operations .....	231,653.58	
Special Hospitalization Plan .....	121,757.88	
Bow River Flood Damage .....	1,891.99	622,236.69

## Public Works:—

Engineer .....	\$ 29,376.63	
Engineer's Miscellaneous Works .....	103,501.56	
Public Works .....	311,248.02	444,126.21

**CALGARY****DEPARTMENTS**

FOR THE YEAR ENDED 31st DECEMBER, 1951

**REVENUE****Taxation:—**

Property .....	\$5,256,337.57	
Local Improvement .....	352,547.83	
Business .....	601,668.92	\$6,210,554.32

**Fees, Licenses, Permits, Etc.:—**

Airport Fees .....	\$ 68,593.41	
Licenses .....	110,631.05	
Parks and Cemeteries .....	48,342.86	
Penalties on Taxes .....	26,420.58	
Permits and Sundry Fees .....	112,608.47	
Police Court and Traffic Fines .....	64,982.86	
Rentals .....	90,773.25	
Sundry Revenue .....	2,899.24	525,251.72

**Grants, Etc.:—**

C.P.R. Hotel Assessment .....	\$ 10,000.00	
Provincial Government re Road Allowance .....	\$ 5,283.00	
Provincial Government re Service Tax .....	30,000.00	
Prov. Govt. in Lieu of Taxes on Crown Property, .....	1,200.00	
Prov. Govt. Grant in Aid .....	633,551.91	670,034.91
Dom. Govt. in Lieu of Taxes Crown Property .....	48,747.79	728,782.70

**Utilities—****Electric Light Department:—**

Surplus .....	\$316,836.15	
Taxes and Rentals .....	171,227.17	
Contribution .....	90,000.00	578,063.32

**Transit System—**

Taxation of Revenue .....	109,265.30
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**Waterworks—**

Surplus .....	\$ 52,058.83	
Taxation of Revenue .....	60,467.29	
Interest on Capital Advances .....	38,111.50	150,637.62

## CITY OF

## EXPENDITURE—Continued.

Sanitation and Waste Removal:—		
Garbage Collection .....	\$240,518.85	
Street Cleaning .....	100,088.96	
Sewer Department .....	129,701.08	470,308.89
Recreation:—		
Parks .....	\$344,887.14	
Library .....	116,500.00	461,387.14
Service Departments:—		
Airport .....	\$ 68,593.41	
Building Inspection .....	43,535.91	
Weigh Scales .....	1,354.92	
Wiring .....	20,555.04	
Land Department —Buildings Maintenance..	33,145.44	167,184.72
Debenture Charges:—		
Treasury Bill Interest and Principal .....	\$ 14,918.83	
General Departments—		
Principal and Interest .....	822,203.73	
Local Improvement Debentures—		
Principal and Interest .....	351,407.54	
Loss on Sale of Debentures—		
Unamortized—Net .....	2,244.63	1,190,774.73
Education:—		
Requisition—Public School Board .....	\$2,431,000.00	
Separate School Board .....	261,316.00	2,692,316.00
Deficit—Carried Forward—1950 .....		
		26,645.30
Surplus for the year 1951 .....		
		111,619.06
		<u>\$8,344,159.16</u>



**CALGARY**

## REVENUE—Continued

Paving—				
Surplus	-----	\$ 41,044.18		
Rentals	-----	560.00	41,604.18	879,570.42
		<u>          </u>	<u>          </u>	

\$8,344,159.16

# COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL GENERAL EXPENDITURE FOR THE YEAR ENDED 31st DECEMBER, 1951

SUMMARY—	Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
Airport	\$ 71,100.00	\$ 71,100.00	\$ 68,593.41	2,506.59	\$ 61,221.19
Assessment and Tax	67,536.85	67,536.85	72,035.18	4,498.33	60,515.75
Building, Plumbing and Gas Inspection	44,030.84	44,030.84	43,535.91	494.93	38,736.33
Children's Aid	66,256.54	66,256.54	62,738.36	3,518.18	60,890.64
City Clerk	41,285.15	41,285.15	39,123.34	2,161.81	37,242.22
City Hall Maintenance	29,596.00	29,596.00	32,199.31	2,603.31	26,940.23
City Welfare	110,044.22	110,044.22	99,130.67	10,913.55	84,504.83
Commissioners	10,716.42	10,716.42	10,194.12	522.30	12,494.54
Comptroller	21,112.32	21,112.32	21,454.13	341.81	20,040.33
Engineer	34,903.34	34,903.34	29,376.63	5,526.71	26,458.82
Engineer—Traffic	21,013.62	21,013.62	29,714.56	8,700.94	76,259.64
Engineer's Miscellaneous Works	88,612.00	88,612.00	103,501.56	14,889.56	589,316.65
Fire	739,253.83	739,253.83	740,692.87	1,439.04	13,658.30
Bow River Flood Damage	500.00	500.00	1,891.99	1,391.99	31,756.98
General Finance and Miscellaneous	47,920.00	47,920.00	43,216.34	4,703.66	22,002.59
Grants	23,400.00	23,400.00	24,918.93	1,518.93	9,771.86
Spec. Grant—75th Anniversary Celebrations					
Health					
Health—Pre-School Clinic	132,025.09	132,025.09	128,883.45	3,141.64	123,589.06
Health—School Medical and Dental Clinic					
Hospitals	242,232.00	242,232.00	231,653.58	10,578.42	246,983.59
Special Hospitalization Plan—Bylaw 4098	95,000.00	95,000.00	121,757.88	26,757.88	12,703.75
Laboratory	745.92	745.92	685.57	1,431.49	1,039.79
Land and Rentals	20,446.00	20,446.00	19,704.33	741.67	20,942.99
Land and Rentals—Building Maintenance	23,000.00	23,000.00	33,145.44	10,145.44	39,793.36
License and Short Weight	15,954.60	15,954.60	16,347.35	392.75	14,815.41

Parks	344,688.79	344,688.79	Dr.	198.35	302,963.21
Police	593,595.41	593,595.41	Dr.	28,055.10	504,031.65
Police Headquarters	14,674.94	14,674.94	Dr.	5,126.65	12,014.58
Pound	11,412.76	11,412.76		1,222.26	4,814.23
Public Charities	81,690.00	81,690.00		1,544.72	78,440.58
Public Works—General	293,041.23	293,041.23	Dr.	18,206.79	259,239.44
Garbage Collection	246,990.01	246,990.01		6,471.16	192,335.23
Street Cleaning	93,149.19	93,149.19	Dr.	6,939.77	79,527.91
Sewer Maintenance	89,102.49	89,102.49	Dr.	5,167.79	79,974.14
Sewage Disposal Plant	45,106.30	45,106.30		9,675.50	33,073.36
Solicitor	12,469.00	12,469.00		2,264.56	8,881.05
Street Lighting	99,546.00	99,546.00			95,524.99
Telephones	9,660.12	9,660.12	Dr.	861.37	8,867.55
Town Planning	27,521.84	27,521.84		3,064.31	14,653.71
Treasurer	18,847.60	18,847.60		105.37	17,770.92
Weigh Scales	1,353.76	1,353.76	Dr.	1.16	1,789.46
Wiring Inspection	21,274.72	21,274.72		719.68	19,048.73
Total Departmental Expenditures	\$3,950,808.90	\$3,950,808.90	Dr.	65,928.45	\$3,344,653.08
Bond Sales Expense	814,731.36	814,731.36	Dr.	1,996.58	
Fixed Charges	170,830.00	170,830.00	Dr.	24,305.11	797,446.79
General Overhead	\$4,936,370.26	\$4,936,370.26	Dr.	16,054.57	1,047,29.52
Total City General Expenditures	26,645.30	26,645.30	Dr.	108,284.71	\$4,306,829.39
Deficit, 1950					
Education—Public Schools	\$4,963,015.56	\$4,963,015.56	Dr.	108,284.71	\$4,306,829.39
Separate Schools	2,431,000.00	2,431,000.00			2,112,000.00
Library	261,316.00	261,316.00			236,448.00
	116,500.00	116,500.00			98,570.00
Local Improvement Levy—Property Share	\$7,771,831.56	\$7,771,831.56	Dr.	108,284.71	\$6,753,847.30
	336,741.63	336,741.63	Dr.	14,996.63	204,185.96
	\$8,108,573.19	\$8,108,573.19	Dr.	123,281.34	\$6,958,033.25

# COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL GENERAL REVENUE FOR THE YEAR ENDED 31st DECEMBER, 1951

	Estimated Revenue 1951	Actual Revenue 1951	Actual Revenue in excess of Estimated	Actual Revenue less than Estimated	Revenue 1950
Parks—Monument and Vault Fees	\$ 550.00	\$ 514.10	---	\$ 35.90	\$ 533.00
Cemetery Lot Sales	3,525.00	2,824.00	---	701.00	3,461.94
Checking Fees (Rinks)	350.00	571.50	221.50	---	328.50
Grave Digging	13,500.00	14,197.00	697.00	---	12,512.50
Golf Fees	17,500.00	16,486.55	---	1,013.45	16,781.09
Swimming Pool—Mewata Park	9,000.00	8,636.90	---	363.10	8,213.15
Percentage of Gate Receipts—					
Stadium	475.00	289.25	---	185.75	474.55
Maintenance—Grave Plots	3,000.00	2,929.56	---	70.44	2,852.26
Rental of Lowering Devices	2,050.00	1,894.00	---	156.00	2,032.00
Fees—Airport	71,100.00	68,593.41	---	2,506.59	61,221.19
Building Inspection—License	450.00	464.00	14.00	---	438.00
Meat Inspection	1,450.00	1,283.85	---	166.15	1,471.70
Pound	1,600.00	1,625.36	25.36	---	1,580.60
Scales	1,600.00	3,368.54	1,768.54	---	1,596.87
Stockyards	11,000.00	9,988.91	---	1,011.09	10,670.70
Tax Certificate	800.00	675.76	---	124.24	814.85
Garbage Collection	3,800.00	5,406.75	1,606.75	---	3,202.05
Licenses	104,500.00	110,631.05	6,131.05	---	96,178.99
Penalties—Arrears of Taxes	7,200.00	7,550.23	350.23	---	7,194.93
Current Taxes	16,500.00	18,870.35	2,370.35	---	16,378.78
Permits—Building	40,000.00	42,332.25	2,332.25	---	49,335.00
Drainage	4,000.00	3,116.00	---	884.00	5,111.00
Gas	6,000.00	4,423.00	---	1,577.00	7,219.50
Plumbing	12,000.00	9,850.25	---	2,149.75	13,692.10
Wiring	23,000.00	23,879.23	879.23	---	24,305.18
Warm Air Inspection	7,000.00	5,509.00	---	1,491.00	6,989.00
Police Court and Traffic Bylaw Fines	58,000.00	64,982.86	6,982.86	---	56,247.52

Rents—Miscellaneous and Mortgage Foreclosure Bldgs. and Lands—	2,650.00	3,208.00	558.00	—	4,529.00
No. 2 Wirelss Huts	20,000.00	21,381.75	1,381.75	—	32,982.41
Mewata Huts	8,000.00	8,917.25	917.25	—	8,451.03
Tax Sale Property	21,800.00	23,235.18	1,435.18	—	28,001.57
Paving Plant	560.00	560.00	—	—	560.00
Sidewalk Areas	2,450.00	2,436.59	—	13.41	2,428.39
Stores Department	1,349.00	1,349.00	—	—	1,349.00
Taxes and Rentals—					
Electric Light—Taxes	163,078.15	170,883.47	7,805.32	—	152,931.57
Rentals	343.70	343.70	—	—	343.70
Transit System—Taxes	105,750.00	109,265.30	3,515.30	—	101,709.12
Rentals				—	2,564.58
Waterworks—Taxes	59,348.75	60,467.29	1,118.54	—	56,596.46
C.P.R. Hotel Assessment	10,000.00	10,000.00	—	40.00	10,000.00
Cancelled Taxes Collected	40.00	—	—	—	—
Contribution—Electric Light Department	90,000.00	90,000.00	1,150.24	—	90,000.00
Sundries	400.00	1,550.24	—	—	8,121.69
Rebate—Prov. Department Public Works for Road Maintenance	5,300.00	5,283.00	—	17.00	5,283.00
Government Grant in Lieu of Service Tax	30,000.00	30,000.00	—	—	30,000.00
Profits from Utilities	398,959.25	409,939.16	10,979.91	—	504,951.07
Credit from Waterworks—Re. Bank Loan	38,111.50	38,111.50	—	—	39,727.91
Glennmore Water System					
Wartime Housing	33,950.00	31,594.48	—	2,355.52	43,323.97
Govt. Grant in Lieu of Taxes on Crown Property—Dominion	32,000.00	48,747.79	16,747.79	—	—
Provincial	1,450.00	1,200.00	—	250.00	1,450.00
	\$1,445,490.35	\$1,499,367.36	\$ 68,988.40	\$ 15,111.39	\$1,536,140.52
				(Surplus, 1949)	21,699.03
Surplus, 1949	\$1,445,490.35	\$1,499,367.36	\$ 68,988.40	\$ 15,111.39	\$1,557,839.55

# SUMMARY OF ESTIMATED AND ACTUAL GENERAL REVENUE FOR THE YEAR ENDED 31st DECEMBER, 1951

	Estimated Collectible	Actual Collectible	Actual Revenue in excess of Estimated	Actual Revenue less than Estimated	Revenue 1950
General Sundry Revenue	\$1,445,490.35	\$1,499,367.36	\$ 68,988.40	\$ 15,111.39	\$1,557,839.55
Grants in Aid	546,000.00	633,551.91	87,551.91		
Taxes—Estimated Collectible:					
\$86,971,114.00 at 60 mills					
160,840.00 at 20 mills	5,221,483.64				
Veterans' Land Act	6,500.00				
Actual Collectible:					
\$87,864,304.00 at 60 mills					
3,780.00 at 58½ mills					
162,330.00 at 20 mills					
Special Levy					
Veterans' Land Act					
Less: Cancellations	\$5,282,261.97				
	25,924.40				
Business Tax:					
Estimated Collectible	560,000.00				
Actual Collectible					
Less: Discounts					
Local Improvement Levy—Property Share					
Actual Revenue in excess of Estimated					
	\$7,779,473.99	\$7,990,925.76	\$226,563.16	\$ 15,111.39	\$6,694,367.83
	336,741.63	352,547.83	15,806.20		237,020.07
	\$8,116,215.62	\$8,343,473.59	\$242,369.36	\$ 15,111.39	\$6,931,387.95
			\$227,257.97		

\$4,620,432.91

516,095.42



**SUMMARY OF ESTIMATED AND ACTUAL GENERAL REVENUE AND EXPENDITURES FOR THE YEAR  
ENDED 31st DECEMBER, 1951**

Estimated Revenue—Including Property Share	L. I. Debenture Debt Charges	\$8,116,215.62
Estimated Expenditure—Including Property Share	L. I. Debenture Debt Charges	8,108,573.19
	Estimated Surplus	<u>\$ 7,642.43</u>
Actual Revenue—Including Property Share	L. I. Debenture Debt Charges	\$8,343,473.59
Actual Expenditure—Including Property Share	L. I. Debenture Debt Charges	8,231,854.53
	Actual Surplus	<u>\$ 111,619.06</u>

# Comparative Statement of Estimated and Actual General Expenditures for Year ended 31st December, 1951

	Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
<b>AIRPORT—</b>					
<b>Administration—</b>					
Salaries .....	\$ 7,500.00	\$ 7,500.00	\$ 7,408.33	\$ 91.67	\$ 9,166.00
Office Expense .....	600.00	400.00	368.72	31.28	475.84
Sundries .....	100.00	100.00	75.79	24.21	172.94
<b>Maintenance—</b>					
Salaries .....	19,000.00	19,000.00	18,668.59	\$ 331.41	\$ 15,125.32
Buildings .....	4,500.00	8,500.00	8,370.55	129.45	1,881.28
Trucks and Vehicles .....	4,500.00	3,500.00	3,444.07	55.93	3,744.45
Runways and Fields .....	4,629.80	4,629.80	4,075.50	554.30	2,024.49
Electrical .....	1,200.00	1,800.00	1,746.69	53.31	842.98
<b>Operations—</b>					
Salaries .....	13,200.00	12,000.00	11,400.00	\$ 600.00	12,904.23
Hangars and Buildings .....	5,500.00	6,600.00	6,556.57	43.43	5,292.27
Snow Removal .....	2,000.00	1,200.00	1,038.95	161.05	2,177.26
Field Lighting .....	3,622.00	1,922.00	1,897.72	24.28	3,211.54
Trucks and Vehicles .....	1,300.00	400.00	361.26	38.74	1,266.50
Fire Protection .....	500.00	500.00	183.04	316.96	.....
Insurance .....	2,500.00	2,600.00	2,549.43	50.57	2,487.89
New Automobile—3rd Annual Payment .....	448.20	448.20	448.20	.....	448.20
	\$ 71,100.00	\$ 71,100.00	\$ 68,593.41	\$ 2,506.59	\$ 61,221.19
<b>ASSESSMENT AND TAX—</b>					
Salaries .....	\$ 58,807.96	\$ 58,807.96	\$ 61,523.92	Dr. 2,715.96	\$ 51,912.01
Printing and Stationery .....	3,400.00	3,400.00	4,701.30	Dr. 1,301.30	3,602.83
Office Machine Maintenance .....	200.00	200.00	566.14	Dr. 366.14	.....
Auto Allowance and Maintenance .....	1,100.00	1,100.00	1,113.82	Dr. 13.82	1,078.37
Postage .....	2,600.00	2,690.00	2,722.42	Dr. 32.42	2,579.39
New Automobile—5th Annual Payment .....	328.89	328.89	328.89	.....	328.85
Sundries .....	500.00	410.00	406.19	3.81	601.80
Board of Revision .....	600.00	600.00	672.50	Dr. 72.50	412.50
	\$ 67,536.85	\$ 67,536.85	\$ 72,035.18	Dr. 4,498.33	\$ 60,515.75

# **BUILDING, PLUMBING AND GAS INSPECTION—**

Salaries .....	36,564.24	36,376.07	\$	188.17	\$	32,028.86
Printing and Stationery .....	1,100.00	900.00		881.27		1,114.93
Transportation—Bus Tickets .....	228.00	228.00		3.00		175.00
Auto Maintenance .....	4,000.00	4,500.00		162.35		3,554.15
Sundries .....	250.00	149.15		100.85		224.79
Office Furniture and Fixtures .....	500.00	478.17		21.83		218.80
Revolving Fund—Annual Payments .....	1,988.60	1,088.60				1,419.80
	\$ 44,030.84	\$ 44,030.84	\$	494.93	\$	38,736.33

# **CHILDREN'S AID—**

Salaries .....	30,427.52	30,427.52	\$	1,013.96	\$	27,853.77
Maintenance of Wards and Non-Wards .....	13,000.00	11,985.00		282.21		13,127.93
Doctors and Medicine, etc. ....	2,500.00	2,900.00		52.60		2,735.50
Clothing .....	3,250.00	3,325.00		16.93		3,208.49
Transportation, Telegrams and Telephone .....	700.00	700.00		64.80		716.00
Printing and Stationery .....	400.00	531.10		18.90		427.36
Rent .....	1,760.00	1,760.00				1,760.00
Auto Maintenance .....	1,580.03	1,680.03		6.67		1,380.03
Auto. Replacement—5th Payment .....	313.39	313.39				313.37
Office Equipment .....	150.00	300.00		47.74		247.38
Postage .....	70.00	100.00		7.30		73.26
Sundries .....	300.00	300.00		68.05		316.01
Detention Room, Meals, Laundry, etc. ....	1,750.00	1,650.00		41.47		1,753.15
<b>Shelter Expense—</b>						
Salaries .....	11,640.00	11,300.00		26.93		9,165.66

<b>Maintenance</b>						
Groceries and Food .....	6,100.00	5,500.00		100.27		6,059.44
Light, Water and Heat .....	600.00	646.77		3.23		594.12
Telephone .....	115.60	115.60		6.40		115.60
Linen and Hospital Supplies .....	200.00	600.00		5.78		82.35
Repairs, Renewals and Insurance .....	600.00	1,400.00		88.60		478.80
Sundries .....	100.00	100.00		29.58		17.34
Grounds—Maintenance .....	200.00	100.00		18.37		215.99

	\$ 75,756.54	\$ 75,756.54	\$	1,899.79	\$	70,641.55
	9,500.00	9,500.00		1,618.39		9,750.91
	\$ 66,256.54	\$ 66,256.54	\$	3,518.18	\$	60,890.64

Less: Revenue—Parents, Municipalities, etc.

**CITY CLERK—**

Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
Salaries	29,468.02	28,263.92	\$ 1,139.10	\$ 25,627.93
Printing—General	165.00	147.06	17.94	153.98
Voters' List	2,400.00	2,295.59	4.41	2,042.26
Govt. Sales Tax on Voters' List	500.00	981.54	18.46	420.12
Municipal Manual	850.00	800.00		750.00
Stationery and Office Equipment	900.00	989.89	10.11	750.00
Advertising	1,500.00	1,099.22	78	873.52
Services—Telegrams and Telephones	200.00	168.00	7.00	1,758.81
Elections—General	8,200.00	7,057.04	342.96	180.94
Sundries	130.00	250.00	342.96	7,387.72
Postage	240.00	216.64	33.36	124.17
Stationery and Mailing Department	350.00	240.00	23.45	232.90
Equipment for Preparing Voters' List—		400.00	47.58	322.88
4th Annual Payment	2,830.00	3,200.00	14.93	2,589.11
Multilith Account	900.00	900.00	483.61	683.82
Govt. Sales Tax on Mimeograph Material	350.00	650.00	18.12	347.65
Lighting				452.44
<b>Cr.</b>				
47,183.02	47,183.02	45,021.21	\$ 2,161.81	\$ 42,580.60
5,897.87	5,897.87	z z 5,897.87		5,338.44
41,285.15	41,285.15	39,123.34	\$ 2,161.81	\$ 37,242.22

Less: Charged to Utilities

**CITY HALL—MAINTENANCE—**

Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
Salaries	\$ 12,796.00	\$ 13,300.00	\$ 16.13	\$ 12,102.96
Sundries	250.00	175.00	11.91	230.53
Supplies	800.00	725.00	18.45	717.57
Fuel and Firing	1,350.00	1,450.00	42.71	1,327.76
Light	2,300.00	2,600.00	2.35	2,263.55
Water	300.00	425.00	2.90	283.57
Elevator Maintenance	1,000.00	1,446.00	507.17	548.23
Power	200.00	200.00	13.00	204.00
Storm Sash	100.00	125.00		13.50
Building Maintenance	5,500.00	5,500.00	Dr. 2,305.40	3,463.31
Lighting	1,000.00	650.00	42.46	
Overhaul Heating System		3,000.00	59.35	
Painting Engineer's Office				369.00
Remodelling Commissioners' Offices				5,426.25
<b>\$ 29,596.00</b>	<b>\$ 29,596.00</b>	<b>\$ 32,199.31</b>	<b>Dr. 2,603.31</b>	<b>\$ 26,940.23</b>

Salaries	\$ 16,678.82	\$ 16,678.82	\$ 15,402.62	\$ 1,276.20	\$ 13,898.38
Ogden Hostel	825.00	900.00	899.49	.51	807.88
Printing and Stationery	450.00	400.00	373.67	26.33	310.04
Postage	50.00	50.00	47.55	2.45	41.84
Telephones and Telegrams	150.00	160.00	158.31	1.69	143.07
Transportation	1,640.40	1,640.40	984.58	655.82	1,576.33
Rent	1,200.00	1,200.00	1,200.00		1,200.00
Sundries	50.00	15.00	Cr.		9.76
Relief	185,000.00	185,000.00	147,793.10	37,206.90	125,087.04
Office Alterations			2,624.74	Dr.	264.13
Less Government Grant	\$ 206,044.22	\$ 206,044.22	\$ 169,473.53	\$ 36,570.69	\$ 143,338.52
	\$ 96,000.00	\$ 96,000.00	70,342.86	Dr.	58,833.69
	\$ 110,044.22	\$ 110,044.22	\$ 99,130.67	\$ 10,913.55	\$ 84,504.83

### COMMISSIONERS

Salaries	\$ 20,637.48	\$ 20,607.48	\$ 20,589.45	\$ 18.03	\$ 19,888.71
Sundries	135.00	360.00	351.23	8.77	135.05
Services—Telephones, Telegrams, etc.	330.00	295.00	294.00	1.00	328.50
Printing and Stationery	350.00	225.00	220.80	4.20	365.88
Postage	100.00	65.00	62.64	2.36	100.34
Auto Allowance—Mayor	480.00	480.00	372.49	107.51	480.00
Auto Allowance—Commissioner	480.00	480.00	398.75	81.25	480.00
Expense Account—Mayor	420.00	420.00	420.00		420.00
Expense Account—Commissioner	420.00	420.00	420.00		420.00
Office Equipment—Annual Payment	640.74	640.74	640.74		1,345.16
Less: Charged to Utilities	\$ 23,993.22	\$ 23,993.22	\$ 23,770.10	\$ 223.12	\$ 23,993.65
Charged to Bylaws	11,276.80	11,276.80	11,276.80		9,469.11
	2,000.00	2,000.00	2,299.18	299.18	2,000.00
	\$ 10,716.42	\$ 10,716.42	\$ 10,194.12	\$ 522.30	\$ 12,494.54

### COMPTROLLER—

Salaries	\$ 32,220.43	\$ 32,220.43	\$ 32,463.83	Dr.	243.40	\$ 30,450.68
Stationery	700.00	700.00	1,180.52	Dr.	480.52	679.97
Printing—Including Financial Statement	1,100.00	1,100.00	1,109.49	Dr.	9.49	1,012.05
Postage	50.00	50.00	74.57	Dr.	24.57	37.67
Sundries	100.00	100.00	122.76	Dr.	22.76	97.89
Auto Allowance	180.00	180.00	160.00		20.00	180.00
Office Equipment—Annual Instalment	450.00	450.00	464.86	Dr.	14.86	655.34
Less: Charged to Utilities	\$ 34,800.43	\$ 34,800.43	\$ 35,576.03	Dr.	775.60	\$ 33,113.60
Charged to Bylaws	10,788.11	10,788.11	10,788.11			10,173.27
	2,900.00	2,900.00	3,333.79		433.79	2,900.00
	\$ 21,112.32	\$ 21,112.32	\$ 21,454.13	Dr.	341.81	\$ 20,640.33



**ENGINEER'S DEPARTMENT—**

	Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
Salaries .....	\$ 42,224.36	\$ 40,764.36	\$ 36,507.40	\$ 4,256.96	32,002.85
Printing and Stationery .....	250.00	300.00	285.56	14.44	261.23
Office and Drafting Supplies .....	1,200.00	900.00	892.98	7.02	944.93
Office Floor Coverings—Engineer's Offices .....	700.00	550.00	538.64	11.36	
Transportation—Bus Tickets .....	100.00	50.00	50.00		25.00
Laboratory Charges, Tests, etc. ....	350.00	350.00	350.00		350.00
Automobile Maintenance and Allowances .....	6,500.00	8,500.00	8,233.53	266.47	6,137.84
Postage .....	40.00	50.00	49.94	.06	32.92
Instrument Repairs and Renewals .....	1,200.00	1,100.00	1,049.11	50.89	1,193.23
Sundries .....	200.00	200.00	182.20	17.80	235.26
Office Furniture and Equipment .....	700.00	700.00	621.01	78.99	779.51
Revolving Fund—Annual Payments .....	2,264.36	2,264.36	2,264.36		2,630.02
	\$ 55,728.72	\$ 55,728.72	\$ 51,024.73	\$ 4,703.99	\$ 44,592.79
Less: Charged to Utilities .....	15,325.38	15,325.38	15,325.38		12,917.97
Charged to Bylaws .....	5,500.00	5,500.00	6,322.72	822.72	5,216.00
	\$ 34,903.34	\$ 34,903.34	\$ 29,376.63	\$ 5,526.71	\$ 26,458.82

**ENGINEER'S—TRAFFIC—**

Salaries .....	\$ 8,263.62	\$ 8,263.62	\$ 10,847.95	Dr. 2,584.33	
Office and Drafting Equipment .....	500.00	500.00	632.28	Dr.	
One Panel Truck—1st Annual Payment .....	500.00	500.00	376.75	123.25	
One Half-ton Truck—1st Annual Payment .....	400.00	400.00	325.34	74.66	
Operation of Trucks .....	1,125.00	1,125.00	879.50	245.50	
Traffic Light Maintenance .....	2,800.00	2,800.00	4,866.21	Dr. 2,066.21	
<b>Counters—</b>					
Overhaul .....	50.00	50.00	5.21	44.79	
Hose and Connections .....	100.00	100.00	11.39	88.61	
Racks for Trucks .....	100.00	100.00		100.00	
Street Signs .....	1,800.00	1,800.00	1,455.85	344.15	
Painting .....	5,375.00	5,375.00	8,217.40	Dr. 2,842.40	
Traffic Paint Shop—Installation of Heat- ing and Plumbing .....			2,096.68	Dr. 2,096.68	
	\$ 21,013.62	\$ 21,013.62	\$ 29,714.56	Dr. 8,700.94	



# ENGINEER'S MISCELLANEOUS

## WORKS—

Rent and Upkeep, Spur Tracks and									
Crossings	\$	2,000.00	\$	2,400.00	\$	2,302.95	\$	97.05	\$ 1,695.36
Repairs to Bridges		4,332.00		8,500.00		8,434.96		65.04	4,581.28
Repairs to Pavements, Walks, etc.		45,000.00		54,212.00		69,989.92		Dr. 15,777.92	41,710.65
Engineer's Miscellaneous Expenditures									
and Contingencies		10,000.00		7,500.00		7,343.11		156.89	4,795.26
Curb and Gutter Repairs		3,000.00		1,300.00		1,227.14		72.86	653.51
Resurfacing Granitoid Pavements		5,000.00		6,500.00		6,454.13		45.87	3,525.04
Sunnyside Hill at 5th St. & 9th Ave. N.W.		8,000.00		600.00		545.00		55.00	5,000.00
Surveys of Streets and Avenues		1,000.00		900.00		828.51		71.49	177.50
Concrete on Setbacks (Titles to City)		3,000.00		1,200.00		1,100.88		99.12	1,498.92
Cut Off Set Back Corners at Intersections		3,000.00		2,000.00		1,886.80		113.20	957.69
Retaining Wall—2nd St. W. and 24th Ave.		2,000.00		2,400.00		2,300.88		99.12	
Sidewalk (Killarney Library)		1,280.00		1,100.00		1,087.28		12.72	
25th St. N.W.—Kensington to Bowness									
Road—Grading, etc.		1,000.00							
Calgary Transit System—Pavement									
Repairs—½ share									
Aerial Surveys									1,532.47
Remove Wood Blocks and Repave 8th									2,403.58
Ave. West, 6th to 8th Streets									7,728.38
	\$	88,612.00	\$	88,612.00	\$	103,501.56	Dr.	14,889.56	\$ 76,259.64

# **FIXED CHARGES, EDUCATION AND GENERAL OVERHEAD— EDUCATION—**

Public Schools	\$2,431,000.00	\$2,431,000.00	\$2,431,000.00		\$2,112,000.00
Separate Schools	261,316.00	261,316.00	261,316.00		236,448.00
	\$2,692,316.00	\$2,692,316.00	\$2,692,316.00		\$2,348,448.00
Library	\$ 116,500.00	\$ 116,500.00	\$ 116,500.00		\$ 98,570.00

## **FIXED CHARGES—**

Debtenture Interest and Principal	\$ 799,200.36	\$ 799,200.36	Dr. 23,003.37		782,548.93
Treasury Bills—Province of Alberta	14,918.83	14,918.83			14,918.83
L. I. Debtenture Interest and Principal					
Short or Over-Levied	612.17	612.17	Cr. 330.72	330.72	Cr. 337.92
Loss on Sale of Debtentures			Dr. 1,632.46	Dr. 1,632.46	316.95
	\$ 814,731.36	\$ 814,731.36	\$ 839,036.47	Dr. 24,305.11	\$797,446.79

## Bond Sales Expense

Dr. 1,996.58

## **GENERAL OVERHEAD**

Insurance	\$ 3,000.00	\$ 3,000.00	\$ 1,951.09	\$ 1,048.91	\$ 1,989.82
L. I. Taxes on City's Own Lands	19,000.00	19,000.00	17,548.99	1,451.01	17,608.21
Audit					
Less: Charged to Utilities	4,300.00	4,300.00	4,300.00		3,300.00
Employees' Group Life Insurance					
Interest	850.00	850.00	318.29	531.71	807.21
Exchange and Bank Charges	16,500.00	16,500.00	9,030.72	7,469.28	16,466.19
Employees' Sick, and Accident Insurance	3,180.00	3,180.00	2,868.38	311.62	3,178.05
Employees' Pension Plan (General)			18,794.18	Dr. 18,794.18	11,848.15
Workmen's Comp. Board Assessment	75,000.00	75,000.00	83,822.92	Dr. 8,822.92	65,031.89
Indemnity to Aldermen	34,000.00	34,000.00	34,000.00		34,000.00
Unemployment Insurance	9,000.00	9,000.00	8,250.00	750.00	6,000.00
	6,000.00	6,000.00	6,000.00		4,500.00
	\$ 170,830.00	\$ 170,830.00	\$ 186,884.57	Dr. 16,054.57	\$164,729.52

# FIRE DEPARTMENT—

Salaries	\$ 548,570.79	\$ 523,259.84	\$ 713.99	\$ 439,084.09
Clothing	22,486.67	19,194.03	105.97	14,862.30
Water	55,680.00	55,618.04	61.96	52,554.79
Telephones	1,500.00	1,650.00	24.65	1,445.95
Lighting	2,800.00	3,021.31	78.69	2,655.23
Fuel	3,000.00	3,505.22	94.78	2,841.97
Furniture and Furnishings	1,300.00	1,201.42	98.58	87.17
Plant and Equipment	19,708.23	21,129.34	120.66	12,347.88
Motor Maintenance	7,686.09	7,852.98	47.02	7,362.13
Building Maintenance	9,700.00	12,520.69	479.31	3,743.20
Alarm Maintenance	17,372.05	25,828.93	171.07	9,902.67
Printing, Stationery, Stamps, etc.	600.00	842.98	7.02	803.22
Transportation—Transit System	5,175.00	4,487.50	12.50	3,420.00
Sundries	3,000.00	3,672.15	27.85	3,174.15
Insurance—Fire Apparatus	1,500.00	709.51	90.49	952.40
Pension Plan	35,000.00	45,446.12	Dr. 3,946.12	32,926.44
Drill School	2,000.00	208.94	41.06	45.50
Fire Prevention Bureau—Office Equipm't	975.00	8,718.31	281.69	
Annual Instalments on New Pass. Vehicles	1,200.00	1,850.21	49.79	1,107.66
	\$ 739,253.83	\$ 739,253.83	Dr. 1,439.04	\$ 589,316.65

	Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
<b>GRANTS, RECEPTIONS, PUBLICITY, ETC.—</b>					
Receptions Committee Appropriation .....	\$ 3,000.00	\$ 3,000.00	\$ 2,512.95	\$ 487.05	\$ 2,621.09
Calgary Chamber of Commerce—Publicity .....	4,500.00	4,500.00	4,500.00	-----	4,500.00
Do. Do. Tourist Bureau .....	1,000.00	1,000.00	1,000.00	-----	1,000.00
Calgary Horticultural Society .....	300.00	300.00	300.00	-----	300.00
Civic Scholarships .....	1,800.00	1,800.00	1,800.00	-----	1,500.00
Industrial Commission .....	6,000.00	6,000.00	6,533.98	Dr. 533.98	5,381.50
Calgary Allied Arts Council .....	3,500.00	3,500.00	3,500.00	-----	3,500.00
Pacific Northwest Travel Association .....	300.00	300.00	300.00	-----	300.00
John Howard Society .....	1,700.00	1,700.00	1,700.00	-----	1,500.00
Can. Fed. of Mayors and Municipalities .....					
Establishment Fund .....	800.00	800.00	800.00	-----	800.00
Calgary Symphony Orchestra .....	500.00	500.00	500.00	-----	500.00
Hudson's Bay Route Association .....					100.00
*Calgary Workshop No. 14 .....			500.00	Dr. 500.00	-----
Street Decorations—Stampede .....			972.00	Dr. 972.00	-----
	\$ 23,400.00	\$ 23,400.00	\$ 24,918.93	Dr. 1,518.93	\$ 22,002.59
Special Grant—75th Anniversary Celebrations .....					9,771.86
*Per Council Resolution, April 24, 1951 .....					

# **GENERAL FINANCE AND MISCELLANEOUS—**

Damages and Claims—General	\$ 2,000.00				\$ 25.66	\$ 1,470.50
Inventory Adjustments	Cr. 16,000.00				12,981.88	Cr. 17,497.11
Charter Amendments	200.00				20.00	15.75
Revenue Stamps on Cheques	1,700.00				1,890.38	1,705.26
Contingent Account	15,000.00				15,632.11	14,267.20
Gas Rates Investigation					1,685.00	19,446.50
Civic Enumeration and Census	15,000.00				14,367.42	
Transit Passes for Old Age Pensioners	1,350.00				1,350.00	1,350.00
Safety Officer for City Works	6,645.00				6,229.89	6,047.89
Union of Alberta Municipalities—Membership Fee	300.00				70.11	
Can. Fed. of Mayors and Municipalities—Membership Fee	175.00					300.00
Traffic Control Lights—2nd Instalment	3,100.00					175.00
Christmas Bonus to Civic Pensioners	1,200.00				16.01	3,342.99
Civil Defence	12,250.00				3.00	1,133.00
Personnel Officer and Supplies	5,000.00				326.80	
Enlisted Personnel—Pension and Group Life Contributions					40.84	
*Royal Visit					9.89	
					6,595.84	
	\$ 47,920.00	\$ 47,920.00	\$ 43,216.34	\$ 4,703.66		\$ 31,756.98

Bow River Flood Damage			1,891.99	Dr. 1,391.99	\$ 13,658.30
(Approved by Council, December 18, 1950).	500.00	500.00			
*Supplementary Appropriation—Council Minutes of August 13th, 1951.					

**HEALTH DEPARTMENT—**

	Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
Salaries .....	\$ 50,401.68	\$ 48,756.68	\$ 48,733.89	\$ 22.79	43,273.48
Serums .....	400.00	200.00	174.23	25.77	275.88
Disinfectants .....	300.00	200.00	181.11	18.89	212.61
Laboratory Charges (to City Lab.) .....	1,200.00	1,200.00	1,200.00		1,200.00
Auto Maintenance and Allowances .....	3,800.00	3,800.00	4,981.65	Dr. 1,181.65	3,839.55
Sundries .....	1,000.00	1,625.00	1,620.63	4.37	1,065.02
Printing and Stationery .....	500.00	650.00	637.31	12.69	296.85
Postage .....	400.00	610.00	609.05	.95	367.27
Transit System Passes and Tickets .....	600.00	625.00	624.94	.06	493.46
Isolation Ambulance Hire .....	250.00	200.00	180.50	19.50	280.00
Milk Inspection .....	500.00	875.00	867.87	7.13	503.67
Milk to Undernourished and Sickly .....	1,500.00	1,750.00	1,746.97	3.03	1,245.88
Meat Inspection .....	60.00	65.00	63.65	1.35	60.44
Office Equipment .....	300.00	650.00	642.72	7.28	397.13
Broadcasts .....	600.00	605.00	602.93	2.07	
New Equipment—Auto—5th Annual Paym't .....					311.56
	\$ 61,811.68	\$ 61,811.68	\$ 62,867.45	Dr. 1,055.77	\$ 53,822.89

**HEALTH—PRE. SCHOOL CLINIC—**

Salaries .....	\$ 8,286.52	\$ 8,286.52	\$ 8,853.48	Dr. 566.96	\$ 7,754.11
Transit System—Passes and Tickets .....	225.00	225.00	209.10	15.90	188.10
Operations and Treatments, Specialist, etc. ....	4,000.00	4,000.00	3,974.92	25.08	3,809.94
Sundries .....	75.00	75.00	139.95	Dr. 64.95	45.03
Car Allowance .....	84.00	84.00	798.35	Dr. 714.35	84.00
	\$ 12,670.52	\$ 12,670.52	\$ 13,975.80	Dr. 1,305.28	\$ 11,881.18



# **HEALTH—School Medical and Dental Clinics—**

Salaries .....	\$ 76,526.24	\$	76,526.24	\$	71,528.77	\$	4,997.47	\$	57,577.22
Medical and Dental Supplies and Equipm't .....	3,500.00		3,450.00		3,179.17		270.83		2,985.51
Glasses for Indigent School Children .....	350.00		300.00		298.64		1.36		296.89
Milk for Undernourished School Children .....	3,500.00		3,500.00		1,997.57		2,402.43		2,968.74
Transit System—Passes and Tickets .....	750.00		800.00		776.95		23.05		1,557.78
Auto Maintenance and Allowances .....	1,860.00		1,860.00		1,620.61		239.39		1,568.74
Printing and Stationery .....	650.00		700.00		669.44		30.56		732.17
New Equipm't—Auto—2nd Annual Paym't. ....	406.65		406.65		406.65		-----		406.65
	\$ 87,542.89	\$	87,542.89	\$	79,577.80	\$	7,965.09	\$	67,093.70
Less: Dominion and Provincial Grants .....					-----		-----		9,208.62
	\$ 87,542.89	\$	87,542.89	\$	79,577.80	\$	7,965.09	\$	57,885.08

# **SUMMARY: HEALTH AND CLINICS—**

Health Department .....	\$ 61,811.68	\$	61,811.68	\$	62,867.45	Dr.	1,055.77	\$	53,822.80
Infant and Pre. School Clinic .....	12,670.52		12,670.52		13,975.80	Dr.	1,305.28		11,881.18
School Medical and Dental Department .....	87,542.89		87,542.89		79,577.80		7,965.09		57,885.98
	\$ 162,025.09	\$	162,025.09	\$	156,421.05	\$	5,604.04		\$123,589.06
Less: Dominion and Provincial Grants .....	30,000.00		30,000.00		27,537.60		2,462.40		-----
	\$ 132,025.09	\$	132,025.09	\$	128,883.45	\$	3,141.64		\$123,589.06
Special Hospitalization Plan—Bylaw 4098 .....	\$ 95,000.00	\$	95,000.00	\$	121,757.88	Dr.	26,757.88		\$ 12,703.75

# **LABORATORY—**

Salaries .....	\$ 6,745.92	\$	6,795.92	\$	6,761.88	\$	34.04	\$	6,592.37
Services .....	400.00		400.00		385.33		14.67		365.03
New Equipment and Replacements .....	500.00		500.00		451.93		48.07		372.46
Printing and Stationery .....	50.00		50.00		46.73		3.27		40.06
Repairs to Building .....	150.00		200.00		167.13		32.87		4.26
Chemicals .....	300.00		200.00		170.45		29.55		87.97

# **Revenue:—Departments**

Cash .....	\$ 8,145.92	\$	8,145.92	\$	7,983.45	\$	162.47	\$	7,462.09
Bylaws .....	3,000.00		3,000.00		2,411.50		11.50		2,226.00
	2,000.00		2,000.00		3,958.35		958.35		2,626.30
	\$ 745.92	\$	745.92	Cr.	2,299.17	\$	299.17		1,570.00
					-----		-----		-----
	\$ 745.92	\$	745.92	Cr.	685.57	\$	1,431.49	\$	\$ 1,039.79

**LAND AND RENTALS—**

Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
\$ 19,096.00	\$	\$ 18,954.07	\$	\$ 19,390.89
Salaries				
Printing and Stationery				
700.00		214.56	485.44	555.70
Telephones, Advertising and Sundries		458.72	41.28	871.91
Postage		76.98	73.02	124.49

**LAND AND RENTALS—Maintenance Expenditure—**

Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
\$ 20,446.00	\$	\$ 19,704.33	\$	\$ 20,942.99
Maintenance—No. 2 Wireless Huts				
\$ 10,000.00	\$	\$ 18,778.98	Dr.	\$ 8,778.98
Maintenance—Mewata Huts		7,271.09	28.91	8,451.03
Maintenance—City Owned Buildings		405.33	44.67	765.95
Maintenance—Tax Sale Buildings		450.00	45.02	20.00
Insurance—Tax Sale Buildings		500.00	49.45	165.50
250.00		24.45	45.40	
Maintenance—Comfort Station		2,200.00	54.08	1,925.96
Survey Fees		1,725.00	Dr.	1,296.50
Auto Maintenance		800.00	11.91	895.86
1,000.00		788.09		207.21
New Car—5th Annual Payment				
\$ 23,000.00	\$	\$ 33,145.44	Dr.	\$ 39,793.36

**LICENSE AND SHORT WEIGHT—**

Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
\$ 12,024.60	\$	\$ 11,226.96	\$	\$ 11,223.87
Salaries				
Stationery		301.05	680.64	60.90
Printing		198.47	3.95	250.05
Sundries		17.00	1.53	
25.00		35.00		19.90
Transportation—Bus Tickets				25.00
30.00		1,049.05	Dr.	960.00
Auto Maintenance		130.00	2.73	107.21
125.00		3,392.55	Dr.	2,162.48
Postage				
License Tags				
2,400.00				
15.00				
Purchase Fund—Short Weight				
\$ 15,954.60	\$	\$ 16,347.35	Dr.	\$ 14,815.41

**PARKS DEPARTMENT—**

Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
\$ 22,530.80	\$	\$ 22,132.41	\$	\$ 21,272.31
Salaries				
St. George's Island Zoo—Maintenance		22,641.90	58.10	13,752.10
All Parks—Maintenance		83,421.28	78.72	72,751.63
Golf Course—Maintenance		15,368.15	31.85	12,896.20
14,000.00		10,400.00	28.06	9,883.24
Mewata Stadium and Hillhurst Park		10,371.94		36,538.40
Playgrounds		38,037.06	12.94	
41,933.50				

Swimming Pool Maintenance	10,000.00	\$	344,688.79	\$	344,688.79	Dr.	198.35	\$302,963.21
Boulevards	12,000.00							
Cemeteries	64,707.67							
Nurseries	6,000.00							
Greenhouse Plants	3,000.00							
Stationery and General Supplies	787.08							
Tools and Equipment—Maintenance	8,000.00							
Auto and Truck Maintenance	11,600.00							
Water Account	5,000.00							
New Equipment	649.80							
New Motor Vehicles—Annual Payments	5,977.94							
Sundries	1,250.00							
Policing (Commissionaires)								
	\$ 344,688.79	\$	344,688.79	\$	344,688.79	Dr.	198.35	\$302,963.21
<b>POLICE DEPARTMENT—</b>								
Salaries	\$ 476,930.06	\$	476,930.06			Dr.	24,589.44	\$400,707.85
Clothing	28,765.27					Dr.	1,262.22	22,178.57
Signal Service	12,495.12							
Telephones	3,202.84							
Identification Bureau	835.00							
Motor Maintenance	20,736.96							
Radio Maintenance	2,000.00							
Printing and Stationery	2,400.00							
Telegrams	150.00							
Prisoners' Keep	3,500.00							
Transportation	3,100.00							
Secret Service	150.00							
Postage	450.00							
Revolver Practice	200.00							
Police Commission Contingent Account	500.00							
Sundries	1,500.00							
Traffic Light Maint. and Repairs								
Repairs to Furniture	300.00							
New Radio Equipment	2,370.00							
City's Contribution to Pension Fund	34,010.16							
Street Signs								
Painting Intersections								
New Equipment—Cash Register—								
3rd Instalment								
	\$ 593,595.41	\$	593,595.41	\$	621,650.51	Dr.	28,055.10	\$504,031.65

POLICE HEADQUARTERS—				
Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
\$ 7,228.74	\$ 7,228.74	\$ 7,430.83	Dr.	\$ 7,022.06
Fuel 2,200.00	1,900.00	1,886.36		1,942.00
Water 260.00	225.00	224.45		255.35
Light 1,600.00	1,675.00	1,669.74		1,531.36
Power 214.20	214.20	214.20		214.20
Supplies 625.00	560.00	559.75	.25	609.92
Painting and Decorating 1,232.00	1,557.00	1,675.31	Dr.	927.00
Building Maintenance 2,000.00	2,000.00	5,493.19	Dr.	2,113.81
Lighting Improvements 525.00	525.00	795.58	Dr.	362.88
Building Alterations 1,750.00	1,750.00	2,812.18	Dr.	
\$ 17,634.94	\$ 17,634.94	\$ 22,761.59	Dr.	\$ 14,978.58
Less: Rents—City Welfare 1,200.00	1,200.00	1,200.00		1,200.00
Children's Aid 1,760.00	1,760.00	1,760.00		1,760.00
\$ 14,674.94	\$ 14,674.94	\$ 19,801.59	Dr.	\$ 12,018.58
POUND—				
\$ 5,251.76	\$ 5,180.76	\$ 4,167.02	\$	\$ 3,611.05
Salaries 250.00	310.00	301.51		199.64
Supplies 1,000.00	950.00	939.98		936.81
Automobile Maintenance 50.00	50.00	32.16		12.33
Sundries 50.00	50.00	18.28		36.20
Printing 50.00	50.00			18.20
Advertising 50.00	50.00			
Repairs and Maintenance 4,220.00	4,400.00	4,350.50		
Telephone 97.00	97.00	77.35		
New Equipment—1st Instalment—Truck 444.00	325.00	303.70		
\$ 11,412.76	\$ 11,412.76	\$ 10,190.50	\$	\$ 4,814.23
PUBLIC CHARITIES—				
\$ 20,000.00	\$ 20,000.00	\$ 20,000.00		\$ 20,000.00
Holy Cross Hospital—Indigents 25,000.00	25,000.00	25,000.00		25,000.00
Holy Cross Hospital—Special Grant 2,650.00	2,800.00	2,773.33	26.67	2,630.36
General Hospital Indigents 13,000.00	12,250.00	11,712.80	537.20	11,736.00
Convalescent Home 6,800.00	6,800.00	6,373.00	427.00	5,749.53
Mothers' Allowance 1,500.00	1,500.00	1,500.00	500.00	1,500.00
Provincial Training School—Red Deer 3,000.00	3,000.00	3,000.00		2,500.00
Amputation Association				
Victorian Order of Nurses				

Salvation Army Maternity Hospital	750.00	750.00	750.00	750.00	750.00
Blind Residents and Guides	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
Provincial Mental Hospital	3,500.00	4,100.00	4,055.48	44.52	3,107.02
Ambulance Service	1,020.00	1,020.00	1,020.00		1,020.00
Provincial V.D. Clinic	980.00	980.00	970.67	9.33	978.07
Donation to Y.W.C.A.	500.00	500.00	500.00		500.00
Donation to Y.M.C.A.	750.00	750.00	750.00		750.00
Emergency Medical and Surgical Services	1,040.00	1,040.00	1,040.00		1,040.00
	\$ 81,690.00	\$ 81,690.00	\$ 80,145.28	\$ 1,544.72	\$ 78,460.98

#### PUBLIC WORKS—GENERAL—

Salaries	\$ 24,054.60	\$ 24,054.60	\$ 24,184.61	Dr. 130.01	\$ 21,197.93
Street Maintenance	30,800.00	30,900.00	30,870.32	29.68	26,694.80
Lane Cleaning	6,600.00	6,700.00	6,680.97	19.03	5,724.35
Raking	2,200.00	2,250.00	2,226.65	23.35	1,908.01
Cleaning Crossings and Gutters	5,350.00	5,400.00	5,395.38	4.62	4,758.21
Rebuilding and Raising Intersections	1,400.00	1,400.00	1,632.55	Dr. 232.55	1,168.39
Repairs to Tools and Equipment	8,000.00	7,700.00	7,656.58	43.42	7,283.09
Snow Removal and Sanding	50,000.00	50,000.00	51,784.20	Dr. 1,784.20	51,305.67
Street Signs	5,000.00	5,050.00	5,028.97	21.03	4,330.91
New Tools	250.00	350.00	337.31	12.69	272.13
Transportation	100.00	100.00	100.00		100.00
Postage	20.00	25.00	22.23	2.77	17.45
Water	250.00	250.00	250.00		250.00
Printing and Stationery	450.00	495.00	482.13	12.87	453.59
Gravel Walks	8,500.00	8,450.00	8,444.00	6.00	8,077.12
Repairs to Culverts	5,000.00	8,800.00	8,771.97	28.03	6,388.47
Hand Rails	10,500.00	5,300.00	5,265.76	34.24	4,377.81
Oiling	6,000.00	9,450.00	9,429.73	20.27	4,968.21
Weed Cutting	15,000.00	6,175.00	6,158.10	16.90	5,180.55
Auto and Truck Maintenance	42,516.63	15,000.00	24,909.12	Dr. 9,909.12	12,500.10
New Equipment—Annual Payment	900.00	42,516.63	45,483.07	Dr. 2,966.44	29,462.74
Wig-wag Systems	650.00	1,000.00	959.70	40.30	894.47
Sundries		675.00	661.82	13.18	632.58
	\$ 232,041.23	\$ 232,041.23	\$ 246,735.17	Dr. 14,693.94	\$197,947.18
Gravel Maintenance	61,000.00	61,000.00	64,512.85	Dr. 3,512.85	61,292.26
	\$ 293,041.23	\$ 293,041.23	\$ 311,248.02	Dr. 18,206.79	\$259,239.44



**GARBAGE COLLECTION—**

Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
\$ 176,120.69	\$ 169,411.01	\$ 164,615.12	\$ 4,795.89	\$131,906.73
10,880.32	11,250.00	11,114.23	135.77	10,286.41
300.00	400.00	390.89	9.11	332.25
100.00	150.00	100.00	11.18	110.87
39,000.00	45,000.00	44,106.70	893.30	34,201.42
18,679.00	18,679.00	18,122.90	556.10	13,931.16
160.00	200.00	179.48	20.52	126.01
1,750.00	1,900.00	1,850.71	49.29	1,440.38
\$ 246,990.01	\$ 246,990.01	\$ 240,518.85	\$ 6,471.16	\$192,335.23

**STREET CLEANING—**

\$ 45,117.34	\$ 45,117.34	\$ 45,189.12	Dr. 71.78	\$ 40,495.20
650.00	650.00	790.27	Dr. 140.27	626.65
3,100.00	4,231.85	4,241.72	Dr. 9.87	1,470.57
6,000.00	6,000.00	6,068.19	Dr. 68.19	6,352.66
750.00	750.00	750.00		750.00
10,000.00	10,000.00	13,666.13	Dr. 3,666.13	8,616.29
6,931.85	5,800.00	5,798.87	1.13	1,163.65
15,000.00	15,000.00	17,681.74	Dr. 2,681.74	14,285.30
5,000.00	5,000.00	5,233.85	Dr. 233.85	5,177.67
600.00	600.00	669.07	Dr. 69.07	590.00
\$ 93,149.19	\$ 93,149.19	\$ 100,088.96	Dr. 6,939.77	\$ 79,527.99

**PUBLIC WORKS—SUMMARY—**

\$ 232,041.23	\$ 232,041.23	\$ 246,735.17	Dr. 14,693.94	\$197,947.18
61,000.00	61,000.00	64,512.85	Dr. 3,512.85	61,292.26
246,990.01	246,990.01	240,518.85	6,471.16	192,335.23
93,149.19	93,149.19	100,088.96	Dr. 6,939.77	79,527.99
\$ 633,180.43	\$ 633,180.43	\$ 651,855.83	Dr. 18,675.40	\$531,102.66

**SEWER MAINTENANCE—**

\$ 9,663.84	\$ 9,863.84	\$ 9,831.27	\$ 32.57	\$ 5,440.38
19,450.00	19,887.72	23,391.05	Dr. 3,503.33	19,985.26
12,482.90	12,200.00	12,171.29	28.71	10,986.69
600.00	1,125.00	1,108.65	16.35	583.34
2,000.00	2,150.00	2,137.85	12.15	2,372.03
1,600.00	1,950.00	1,918.16	31.84	1,698.16



Transportation—Bus Tickets .....	25.00	10.00	10.00	20.00
Sundries—Light, Power, Gas, etc. ....	350.00	300.00	275.83	284.80
Catch Basin—Construction .....	3,500.00	2,750.00	2,721.16	2,409.99
Catch Basin—Repairs .....	1,900.00	1,200.00	1,183.90	1,414.46
Manholes and Syphons .....	1,800.00	900.00	874.99	1,867.11
Special Flushing and Cleaning Out Roots .....	16,675.32	16,300.00	16,281.36	16,913.07
Truck Maintenance—Special Flushing .....	2,500.00	4,700.00	4,643.40	2,418.83
Roxboro' Pump House .....	500.00	700.00	692.55	871.71
New Manholes .....	1,400.00	1,125.00	1,105.89	444.38
B.A. Oil Pump House .....				320.86
Cleaning Sewers (Roots, etc.) .....	11,014.50	9,900.00	9,865.82	9,003.45
St. George's Island Pump House .....	500.00	900.00	870.62	950.18
Revolving Fund—Annual Payments .....	2,540.93	2,540.93	2,540.93	2,989.44
New Truck—1st Annual Payment .....	600.00	600.00	2,645.56	
	\$ 89,102.49	\$ 89,102.49	\$ 94,270.28	\$ 79,974.14

#### SEWAGE DISPOSAL PLANT—

Salaries and Wages .....	\$ 24,426.88	\$ 24,426.88	\$ 21,921.43	\$ 22,084.21
Light, Power and 'Phone .....	2,450.00	2,500.00	2,493.42	2,417.91
Fuel .....	400.00	400.00	104.55	295.45
Oil and Grease .....	300.00	300.00	130.83	169.17
Lime .....	50.00	50.00		50.00
Testing Materials .....	500.00	500.00		500.00
Transportation—Bus Tickets .....	25.00	25.00		25.00
Insurance—Electrical Equipment .....	325.00	350.00		20.84
Stationery Supplies .....	50.00	50.00	329.16	321.41
Repairs and Replacements .....	5,000.00	5,000.00	11.88	40.16
Maintenance of Buildings .....	3,000.00	3,000.00	4,824.48	3,053.02
New Construction—Equipment and Grounds .....	5,500.00	5,000.00	2,202.25	2,003.18
Sludge and Grit Removal .....	1,176.00	1,004.42	104.30	82.72
Truck Maintenance .....	1,400.00	1,700.00	956.54	626.14
Truck—5th Annual Payment .....	503.42	800.00	1,618.47	1,392.37
Light Delivery—Annual Payment .....			733.49	503.38
	\$ 45,106.30	\$ 45,106.30	\$ 35,430.80	\$ 33,073.36

**SOLICITOR—**

Appropriation as passed by Council	Appropriation as Adjusted	Expended to 31st Dec. 1951	Balance	Expended to 31st Dec. 1950
\$ 16,400.36	\$ 16,150.36	\$ 13,991.60	\$ 2,158.76	\$ 13,287.65
Salaries .....		426.79	23.21	251.34
Printing and Stationery .....	450.00	355.55	19.45	171.17
Land Titles Office—Searches, Etc. ....	375.00	331.00	19.00	116.93
Law Costs .....	250.00	612.54	12.46	1,141.87
Law Library .....	600.00	275.00	10.57	50.78
Sundries .....	250.00	503.89	21.11	47.00
Office Equipment .....	500.00			

Less: Charged to Utilities .....

\$ 18,750.36	\$ 18,750.36	\$ 16,485.80	\$ 2,264.56	\$ 14,965.18
6,281.36	6,281.36	6,281.36		6,084.13

**STREET LIGHTING—**

Street Lighting .....	\$ 99,546.00	\$ 99,546.00		\$ 95,524.00
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**TELEPHONES—**

Salaries .....	\$ 6,935.12	\$ 6,935.12	\$ 47.62	\$ 6,491.61
Rentals .....	5,700.00	6,100.00	Dr.	5,693.65
Trouble .....	500.00	100.00	21.96	167.29
Sundries .....	10.00	10.00	10.00	

Less: Charged to Utilities .....

\$ 13,145.12	\$ 13,145.12	\$ 14,006.49	Dr.	\$ 12,352.55
3,485.00	3,485.00	3,485.00		3,485.00

**TOWN PLANNING—**

Salaries .....	\$ 20,121.84	\$ 20,121.84	\$ 135.19	\$ 13,271.54
Advertising Zoning Bylaw Amendments ..	500.00	465.00	200.10	218.48
Stationery .....	100.00	125.00	19.25	77.07
Office and Drafting Supplies .....	1,000.00	1,000.00	17.92	548.87
Printing Reports and Zoning Bylaw .....	600.00	600.00	562.88	4.00
Auto Maintenance and Allowance .....	1,560.00	1,560.00	428.89	400.00
Postage .....	75.00	50.00	24.22	18.46
Office Furniture .....	250.00	250.00	21.11	82.19
Membership, C.P.A.C. ....	25.00	25.00	25.00	25.00

District Planning	3,250.00	3,250.00	1,820.00	1,430.00
Sundries	40.00	75.00	68.25	6.75
Regional Board—(City Share)				8.10

#### TREASURER—

Salaries	\$ 27,514.80	\$ 27,521.84	\$ 24,457.53	\$ 3,064.31	\$ 14,653.71
Printing and Stationery	700.00	925.00	919.12	34.41	24,523.98
Postage	450.00	450.00	437.08	5.88	572.66
Cheques	750.00	675.00	667.32	12.92	430.09
Sundries	500.00	500.00	484.08	7.68	680.40
Accounting and Cheque Writing Machine				15.92	359.23
—Annual Payment	1,198.40	1,198.40	1,198.40		1,198.40
Maintenance of Machines	550.00	700.00	1,120.20	420.20	500.98
Pitney Bowes Excise Stamping Machine					315.00
Cheque Writing Machine					690.40

Less: Charged to Utilities	\$ 31,663.20	\$ 31,663.20	\$ 32,006.59	\$ 343.39	\$ 29,271.14
Charged to Bylaws	9,815.60	9,815.60	9,815.60		8,500.22
	3,000.00	3,000.00	3,448.76	448.76	3,000.00

	\$ 18,847.60	\$ 18,847.60	\$ 18,742.23	\$ 105.37	\$ 17,770.92
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#### WEIGH SCALES—

Salaries	\$ 1,223.76	\$ 1,170.00	\$ 1,166.76	\$ 3.24	\$ 1,182.48
Fuel	75.00	75.00	71.56	3.44	72.60
Maintenance	25.00	10.00		10.00	524.58
Sundries	30.00	98.76	116.60	17.84	9.80

	\$ 1,353.76	\$ 1,353.76	\$ 1,354.92	\$ 1.16	\$ 1,789.46
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#### WIRING INSPECTION—

Salaries	\$ 17,849.72	\$ 17,499.72	\$ 16,923.01	\$ 576.71	\$ 16,309.41
Printing and Stationery	350.00	400.00	361.86	38.14	337.11
Transportation	2,700.00	2,600.00	2,545.23	54.77	2,323.69
Sundries	300.00	700.00	656.71	43.29	12.67
Stamps	75.00	75.00	68.23	6.77	65.85

	\$ 21,274.72	\$ 21,274.72	\$ 20,555.04	\$ 719.68	\$ 19,048.73
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# GENERAL BYLAWS AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Amount	Previously Expended 1951	Total Expenditure	Balance
3957	Paving Transportation Routes	\$1,175,000.00	\$ 847,090.17	\$ 327,909.83	
4005	Storm Sewers	2,000,000.00	335,476.82	1,472,293.15	\$ 192,228.03
4116	4th Street West Subway	700,000.00	686.33	1,059.11	698,254.56
4117	Refuse Incinerator	700,000.00	3,977.83	12,275.07	683,747.10
4259	14th St. W. Bridge and Subway	2,000,000.00		1,961.14	1,998,038.86
		\$6,575,000.00	\$1,187,231.15	\$1,815,500.30	\$3,572,268.55

# LOCAL IMPROVEMENT BYLAWS AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Amount	Previously Expended 1951	Total Expenditure	Balance
3583	Sidewalks	\$ 41,700.00	\$ 56,499.11	\$ 56,499.11	Dr. 14,799.11
3584	Curb and Gutter	17,100.00	13,027.17	20,506.98	Dr. 3,406.98
3659	Curb and Gutter	38,984.00	36,903.69	47,989.76	Dr. 9,005.76
3660	Boulevards	20,000.00	4,738.50	7,157.66	12,842.34
3737	Curb and Gutter	62,000.00	53,852.43	22,952.41	Dr. 14,804.84
3738	Curb and Gutter	35,300.00	42,146.35	44,543.63	Dr. 9,243.63
3739	Sidewalks	37,682.50	45,334.14	45,334.14	Dr. 7,651.64
3789	Boulevards	25,000.00	2,909.52	3,216.15	21,783.85
3825	Sidewalks	80,800.00	110,763.36	111,225.24	Dr. 30,425.24
3826	Curb and Gutter	44,600.00	40,610.14	46,240.22	Dr. 1,640.22
3863	Grading and Graveling	52,097.10	41,628.27	41,955.67	10,141.43
3865	Boulevards	21,000.00	6,564.05	1,609.19	12,826.76
3884	Grading and Graveling	18,499.80	9,214.86	10,061.05	8,438.75
3891	Boulevards	2,000.00	1,098.80	1,098.80	901.20
3923	Curb and Gutter	98,850.00	93,993.06	115,365.70	Dr. 16,515.70
3924	Sidewalks	115,150.00	128,722.49	128,722.49	Dr. 13,572.49
3959	Grading and Graveling	62,540.50	45,868.42	48,938.26	13,602.24
3974	Boulevards	15,600.00	1,707.69	2,205.32	13,394.68
3984	Curb and Gutter	96,100.00	64,935.04	67,180.38	28,919.62
3995	Grading and Graveling	21,705.20	9,253.16	12,852.27	8,852.93
4075	Street Lighting	22,016.48	4,207.52	13,496.52	8,519.96
4077	Sidewalks	224,000.00	194,397.64	258,065.54	Dr. 34,065.54

4078	Curb and Gutter	\$ 170,000.00	\$ 99,911.90	\$ 84,790.74	\$ 184,702.64	Dr.	14,702.64
4079	Grading and Graveling	60,416.40	30,223.50	6,525.05	36,748.55		23,667.85
4087	Boulevards	34,000.00	252.54	6,096.05	6,348.59		27,651.41
4099	Grading and Graveling	65,837.20	16,904.05	12,931.23	29,835.28		36,001.92
4107	Grading and Graveling	29,463.50	9,245.33	6,780.98	16,026.31		13,437.19
4147	Sewer and Water Connection	200,000.00		214,843.15	214,843.15	Dr.	14,843.15
4159	Sewers	233,952.00		132,735.12	132,735.12		101,216.88
4198	Grading and Graveling	153,517.10		32,722.49	32,722.49		120,794.61
4201	Sidewalks	750.00		706.16	706.16		43.84
4202	Curb and Gutter	14,000.00		7,207.79	7,207.79		6,792.21
4203	Sidewalks	290,000.00		212,393.59	212,393.59		77,606.41
4204	Curb and Gutter	219,000.00		150,440.97	150,440.97		68,559.03
4212	Boulevards	35,000.00		2,614.27	2,614.27		32,385.73
4214	Grading and Graveling	126,868.50		17,891.62	17,891.62		108,976.88
4215	Sidewalks	17,500.00		17,241.80	17,241.80		258.20
4216	Curb and Gutter	18,500.00		16,373.88	16,373.88		2,126.12
4225	Sewers	194,700.00		112,223.78	112,223.78		82,476.22
4228	Grading and Graveling	49,882.80		10,673.01	10,673.01		39,209.79
4235	Paving	21,000.00		2,178.98	2,178.98		18,821.02
		\$3,087,113.08	\$1,164,912.73	\$1,206,628.22	\$2,371,540.95	\$	\$ 715,572.13

CITY OF  
ELECTRIC LIGHT AND  
BALANCE SHEET AS AT

CAPITAL ASSETS

Unamortized Assets of Old System	
to be reduced by Annual Maturities of Refunding	
Debentures .....	\$ 34,133.94
Sundry Assets Acquired out of Revenue Funds—	
Original Cost Value .....	\$4,878,211.56
Deduct: Provision already made out of	
Revenue and Reserve Funds..	4,878,211.56
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	\$ 34,133.94
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## CALGARY

## POWER DEPARTMENT

31st DECEMBER, 1951

## CAPITAL LIABILITIES

Debenture Liability—

Refunding Debentures for Old System ..... \$ 34,133.94

\$ 34,133.94

**CITY OF**  
**ELECTRIC LIGHT AND**  
 BALANCE SHEET AS AT

REVENUE ASSETS

Office Furniture and Fixtures .....	\$ 16,697.58	
Inventory of Materials .....	49,212.78	
Unexpired Insurance .....	3,302.27	
Accounts Receivable:—		
Calgary Power Limited:		
re Inventory of Equipment .....	\$ 6,478.92	
Consumers' Accounts .....	222,311.31	
City General Department .....	7,347.09	
Miscellaneous Accounts .....	9,338.36	
	<u>\$ 245,475.68</u>	
Less: Reserve for Bad Debts .....	4,002.08	241,473.60
Cash on Hand and in Bank:—		
On Hand .....	\$ 1,277.50	
In Bank—Current Account .....	273,179.16	
Salaries Account .....	1,000.00	275,456.66
Fund for Interest on Consumers' Deposits .....		12,121.02
Fund for Replacement of Fixed Assets .....		75,469.25
		<u>\$ 673,733.16</u>
		<u><u>\$ 707,867.10</u></u>

Calgary, Alberta, 1st April, 1952.

D. E. BATCHELOR, City Treasurer.

**CALGARY****POWER DEPARTMENT**

31st DECEMBER, 1951

## REVENUE LIABILITIES

Consumers' Deposits .....	\$ 354,746.90	
Connection Charges .....	9,760.50	
Accounts Payable:—		
Calgary Power Ltd.—		
Hydro-Electric Power and Taxes .....	\$170,834.04	
Wages .....	11,860.20	
Miscellaneous .....	10,277.50	192,971.74
Reserve for Interest on Consumers' Deposits .....		12,121.02
Reserves for Extensions .....		28,663.75
Reserve for Replacement of Fixed Assets .....		75,469.25

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\$ 673,733.16

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\$ 707,867.10

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Audited and Certified in terms of our attached Report of this date.

(Sgd.) HARVEY, MORRISON &amp; CO. Chartered Accountants.

Auditors to the City of Calgary.

CITY OF

**ELECTRIC LIGHT AND**

STATEMENT OF REVENUE AND EXPENDITURE

EXPENDITURE

Purchase of Hydro-Electric Power .....		\$1,598,853.83	
Maintenance and Repairs:—			
Overhead Lines .....	\$177,093.23		
Street Lighting .....	27,885.14		
Meters .....	21,129.97		
Underground Lines .....	32,497.58		
Substation Buildings and Equipment .....	26,343.50		
Tools, Cars and Trucks .....	2,548.71		
Substation Operations .....	69,856.59	357,354.72	
General:—			
Salaries and General Administration .....	\$228,865.21		
Taxes and Rentals:—			
Taxation of Revenue .....	\$170,883.47		
Taxes on Pole Lines .....	1,539.81		
Rental of Land .....	343.70	172,766.98	
Special Taxes:—			
Calgary Power Limited .....	6,854.79		
Employees' Pension Plan .....	30,937.55		
Insurance:—			
Fire, etc. ....	\$ 3,366.57		
Employees' Life .....	(72.19)		
Emp. Sick. and Accident .....	3,497.05		
Unemployment .....	5,479.98	12,271.41	451,695.94
Debenture Interest .....	\$ 1,877.37		
Debenture Redemption .....	608.61	2,485.98	
Contribution to City General Department .....		90,000.00	
Provision for Bad Debts .....		250.00	
Workmen's Compensation Board .....		8,965.35	
Betterment and Extensions .....		400,219.24	
Purchase of Equipment .....		100,000.00	
Purchase of Equipment (Extensions) .....		100,000.00	
Provision for Interest on Consumers' Deposits .....		4,000.00	
Less: Sundry Credits .....		\$3,113,825.06	
		12,991.85	
		\$3,100,833.21	
Surplus for the year ended 31st December, 1951			
contributed to General Department .....		316,836.15	
		<u>\$3,417,669.36</u>	

## CALGARY

## POWER DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1951

## REVENUE

Electric Light and Power Consumers .....		\$3,751,106.98
Less: Discount .....		553,114.58
		<hr/>
Transit System .....	\$106,790.24	\$3,197,992.40
Street Lighting .....	99,546.00	206,336.24
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Rentals of Conduit .....	\$11,644.63	
Pole Rentals .....	1,537.15	
Reconnection Fees .....	12.50	
Public Light Revenue .....	114.00	
Sundry Revenue .....	32.44	13,340.72
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\$3,417,669.36

# ELECTRIC LIGHT AND POWER DEPARTMENT—MAINTENANCE, 1951 EXPENDITURE

Overhead Lines:—	Appropriation	Expended	Cr. Balance	Dr. Balance	Expended 1950
Labour	\$ 90,000.00	\$ 105,495.49	—	\$ 15,495.49	\$ 82,887.38
Material	70,000.00	71,597.74	—	1,597.74	66,241.33
Meters:—					
Labour	8,000.00	12,188.28	—	4,188.28	6,226.89
Material	8,000.00	8,941.69	—	941.69	7,263.30
Street Lighting:—					
Labour	14,300.00	16,059.50	—	1,759.50	11,918.69
Material	12,000.00	11,825.64	174.36	—	11,305.47
Underground Lines:—					
Labour	25,300.00	16,800.10	8,499.90	—	22,197.79
Material	9,000.00	15,697.48	—	6,697.48	13,110.34
Substation Equipment:—					
Labour	13,200.00	12,705.63	494.37	—	10,980.28
Material	4,000.00	7,122.80	—	3,122.80	33,405.91
Substation Buildings:—					
Labour	2,600.00	2,608.89	—	8.89	959.32
Material	3,500.00	3,906.18	—	406.18	3,186.89
Substation Operation:—					
Labour	66,000.00	66,261.40	—	261.40	56,854.76
Material	3,500.00	3,595.19	—	95.19	3,453.78
Tools and Replacement of Cars and Trucks	5,000.00	2,548.71	2,451.29	—	4,578.79
Office Expense:—					
Salaries	130,566.58	124,396.71	6,169.87	—	108,695.44
Stationery	10,000.00	12,722.62	—	2,722.62	9,989.03
Sundries	6,000.00	9,444.21	—	3,444.21	2,269.64
Advertising	12,000.00	17,254.80	—	5,254.80	14,160.43
Administration Office:—					
Salaries	45,116.00	42,815.16	2,300.84	—	37,690.46
Stationery	5,000.00	1,670.40	3,329.60	—	5,783.62
Building Expense:—					
Light, Water, Power and Heat	2,750.00	2,580.27	169.73	—	2,570.24
Janitor's Supplies	600.00	541.25	58.75	—	206.90
Maintenance	2,300.00	2,681.82	—	381.82	2,048.15
Purchased Hydro-Electric Power	1,494,880.50	1,598,853.83	—	103,973.33	1,251,262.48
Insurance—Dominion Government	5,000.00	5,479.98	—	479.98	4,692.44
Unemployment	300.00	72.19	372.19	—	133.05
Employees' Life	—	—	—	—	—
Sickness and Accidents	—	3,497.05	—	3,497.05	3,780.51



Debtenture Redemption	608.61	608.61			608.61
Debtenture Interest	1,877.37	1,877.37			1,877.37
Depreciation					15,000.00
Damages	500.00		265.12	234.88	25.00
Taxes on Revenue	\$ 163,078.15	\$ 170,883.47	\$ 170,883.47	\$ 7,805.32	\$ 152,931.57
Administration Charges	16,644.60	16,644.60	16,644.60		15,053.73
Bad Debts	500.00	500.00	250.00	250.00	500.00
Workmen's Compensation Board	8,500.00	8,500.00	8,965.35	465.35	8,250.26
Rentals	Cr. 1,000.00	Cr. 1,000.00	268.24	731.76	689.23
Reserve for Betterments and Extensions	400,000.00	400,219.24	400,219.24	219.24	369,282.59
Special Taxes—Calgary Power Co.		6,854.79	6,854.79	6,854.79	145,347.95
Employees' Pension Plan	27,500.00	30,937.55	30,937.55	3,437.55	25,484.02
Contribution to General	90,000.00	90,000.00	90,000.00		90,000.00
Interest on Consumers' Deposits	4,000.00	4,000.00	4,000.00		4,000.00
Sundry Credits	Cr. 8,500.00	Cr. 12,991.85	12,991.85	4,491.85	8,710.12
Purchase of Equipment	100,000.00	100,000.00	100,000.00		100,000.00
Purchase of Equipment (Extensions)	100,000.00	100,000.00			
	\$2,957,221.81	\$3,100,833.21	\$ 30,231.06	\$ 173,842.46	\$2,701,309.92

	Estimated 1951	Actual 1951	Actual 1950
Revenue	\$3,261,563.04	\$3,417,669.36	\$3,058,631.47
Expenditure	2,957,221.81	3,100,833.21	2,701,309.92
Surplus for year contributed to General Dept.	\$ 304,341.23	\$ 316,836.15	\$ 357,321.55

### ELECTRIC LIGHT AND POWER DEPARTMENT

#### STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Amount of Debiture Liability	Amount of Bonds Unsold	Total Expenditure	Balance Unexpended	Amount Unexpended Bonds Sold	Amount Expended Bonds Unsold
2199	Elec. Light Plant Extensions	\$ 34,133.94	\$ 34,133.94	\$ 34,133.94			

CITY OF  
HOSPITALS

## BALANCE SHEET AS AT

## CAPITAL ASSETS

Unamortized Assets of Old Hospital—		
to be reduced by Annual Maturities of		
Refunding Debentures .....		\$ 197,794.46
Total Cost to Date of New Hospital .....	\$3,519,544.87	
Investments—Funds on Hand for		
Further Costs .....	\$ 547,520.17	
Less: Reserve for Holdbacks on		
Uncompleted Works..	386,898.38	160,621.79
		<u>\$3,680,166.66</u>
The Above Asset has been Acquired Through—		
Funds Provided from Sale of Debentures .....		3,000,000.00
Funds Provided from Provincial Grants.....		680,166.66
Sundry Assets, Acquired out of Reserve		
Funds original Cost Value .....	\$ 760,202.81	
Deduct: Provision already made out of		
Revenue and Reserve Funds.....	760,202.81	
		<u><u>\$3,877,961.12</u></u>

## CALGARY

## DEPARTMENT

31st DECEMBER, 1951

## CAPITAL LIABILITIES

Debenture Liability—		
Refunding Debentures for Old Hospital .....	\$	197,794.46
Debenture Liability—		
Serial Debentures issued for New Hospital due Annually 1st July, 1952 to 1979, inclusive, in accordance with terms of issue .....		3,000,000.00
Contribution by Province of Alberta .....	\$	989,333.32
Less: To be Provided .....		309,166.66
		<u>680,166.66</u>

\$3,877,961.12

**CITY OF  
HOSPITALS**

BALANCE SHEET AS AT

REVENUE ASSETS

Inventory—Materials .....	\$ 72,075.24
Unexpired Insurance .....	2,767.45
Accounts Receivable:—	
City of Calgary re Hospital Scheme.....	\$ 40,183.50
Rural Municipal District Hospital Plan ....	1,958.25
Grants—Province of Alberta .....	20,843.45
Patients' Accounts .....	\$177,250.80
Less: Reserve for Bad Debts.. 122,871.79	54,379.01
Sundry Balances—Net .....	59.98
Cash on Hand .....	4,611.20
Bequest Trust Funds .....	14,899.49
Fund for Purchase of New Equipment:—	
Cash in Bank Savings Account .....	28,764.15
Loss on Sale of Debentures .....	28,655.00
	<u>\$ 269,196.72</u>
	<u><u>\$4,147,157.84</u></u>

Calgary, Alberta, 1st April, 1952.

D. E. BATCHELOR, City Treasurer.

## CALGARY

## DEPARTMENT

31st DECEMBER, 1951

## REVENUE LIABILITIES

## Accounts Payable:—

City General Department .....	\$197,744.24	
Civic Pension Fund .....	1,969.19	
Scholarship .....	200.00	199,913.43

Patients' Deposits .....	5,517.33
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Reserve for Unclaimed Balances Patients' Deposits .....	656.38
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Reserve for Repairs and Replacements .....	19,445.94
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## Sundry Bequests (including accumulated income):

H. A. Perley .....	\$ 2,471.47	
W. R. Hull .....	5,147.86	
Mary E. Neil .....	1,184.18	
Josephine M. Jenkins .....	525.12	
Col. J. H. Woods .....	250.81	
Lillian Marsh Porter .....	515.01	
Class of 1946 Trust Fund .....	209.04	
Class of 1949-50-51 Trust Fund .....	183.00	
Gift Furnishings Trust—New Hospital .....	4,413.00	14,899.49

Reserve for Purchase of New Equipment .....	28,764.15
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\$ 269,196.72
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\$4,147,157.84
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Audited and Certified in terms of our attached Report of this date.

(sgd.) HARVEY, MORRISON &amp; CO.,

Chartered Accountants.

Auditors to the City of Calgary.

## Page 84

## EXPENDITURE

General Hospital	Isolation Hospital	Total
Salaries	\$ 621,727.50	\$ 648,528.69
Stewards Supplies—		
Bread	6,276.39	6,629.11
Butter	9,647.04	10,552.47
Milk	25,923.14	28,428.12
Eggs	7,399.90	7,759.90
Meat	53,641.31	58,334.51
Groceries	57,856.30	62,380.24
Ice	56.00	106.00
Housekeeping	14,261.34	14,625.40
Fuel	15,378.70	16,316.06
Light	9,149.86	9,658.21
Water	3,511.89	3,658.35
Drugs	75,306.73	75,892.18
Medical Supplies	90,718.61	91,160.86
X-Ray Supplies	9,890.75	9,890.75
Pathological Supplies	3,251.12	3,251.12
Laundry Supplies	3,980.85	4,010.85
Textiles	16,044.49	16,634.46
Telephones and Telegrams	3,121.41	3,262.96
Postage	1,674.66	1,704.66
Printing and Stationery	12,522.31	12,672.31
Insurance—		
Sickness and Accident	5,773.96	6,415.51
Hospital and Public Liability	689.94	726.25
Duty, Freight and Cartage	918.72	918.72
Sundries	661.66	671.66
Commissions pd. to Coll. Agencies	2,509.09	2,509.09
Auto Maintenance	548.43	598.43
Training School	4,279.81	4,279.81
Renewals and Repairs	30,306.59	30,751.48
Charge to Mill Rate	444.89	
		\$ 231,653.55



Building Maintenance .....	2,025.48	763.37	2,788.85
Administration Charges .....	5,783.11	304.35	6,087.46
Exchange .....	125.38		125.38
Local Improvement Tax .....	2.65		2.65
Workmen's Compensation Board .....	5,954.32	300.00	6,254.32
Employees' Pension Fund .....	23,349.20	255.41	23,604.61
Operating Charges .....	\$1,124,268.64	\$ 46,922.79	\$1,171,191.43
Debt Charges—Interest .....	6,436.63	2,978.40	9,415.03
Principal .....	2,427.19	973.44	3,400.63
Loss on Sale of Debentures .....	1,042.00		1,042.00
	\$1,134,174.46	\$ 50,874.63	\$1,185,049.09

\$1,185,049.09

### HOSPITALS DEPARTMENT

#### STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Amount of Bylaw	Amount of Debt Liability	Amount of Bonds Unsold	Total Expenditure	Balance Unexpended	Am't Unexp'd Bonds Sold	Amount Expended Bonds Unsold
900-2213	General Hospital	\$ 22,066.25	\$ 22,066.25		\$ 22,066.25			
1314-2213	Mount View Hospital	6,321.93	6,321.93		6,321.93			
2199	Hospitals	169,406.28	169,406.28		169,406.28			
*3775-3987	New General Hospital	3,000,000.00	3,000,000.00		2,839,378.21	160,621.79	160,621.79	
		\$3,197,794.46	\$3,197,794.46		\$3,037,172.67	\$ 160,621.79	\$ 160,621.79	

\*Cost of New General Hospital to date

Provided from Capital Funds .....	\$2,839,378.21
Grant from Province of Alberta .....	680,166.66
	<u>\$3,519,544.87</u>

\$3,519,544.87

# HOSPITALS DEPARTMENT

## REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31st DECEMBER, 1951

### EXPENDITURE—

	Appropriation	Expended	Cr. Balance	Dr. Balance	Exp'd 1950
	\$	\$		\$	\$
Salaries	642,750.00	648,528.69		5,778.69	576,194.33
Stewards Supplies	173,000.00	188,815.75		15,815.75	164,891.01
Fuel and Engine Room Supplies	14,880.00	16,316.06		1,436.06	14,882.12
Light	9,500.00	9,658.21		158.21	9,505.22
Water	3,470.00	3,658.35		188.35	3,467.14
Drugs	67,299.40	75,892.18		8,592.78	64,094.67
Medical Supplies	78,300.00	91,160.86		12,860.86	74,577.96
X-Ray Supplies	10,405.00	9,890.75	514.25		10,404.75
Pathological Supplies	3,480.00	3,251.12	228.88		3,315.74
Laundry Supplies	3,750.00	4,010.85			3,573.46
Textiles	16,000.00	16,634.46		634.46	15,254.23
Telephones and Telegrams	3,310.00	3,262.96	47.04		3,307.90
Postage	1,630.00	1,704.66		74.66	1,626.66
Printing and Stationery	13,200.00	12,672.31	527.69		13,213.00
Insurance	4,250.00			2,165.51	
Dominion Government Unemployment		261.33			195.91
Employees' Life		6.88			35.41
Sickness and Accident		5,140.32			2,883.51
Fire, Bond, etc.		1,020.74			1,101.33
Hospital and Public Liability					946.98
Duty, Freight and Cartage			220.73	198.72	721.26
Sundries	946.98	726.25			1,022.78
Commissions Paid to Collection Agencies	720.00	671.66	348.34		1,773.71
Auto Maintenance	1,020.00	2,509.09		729.09	712.62
Training School	1,780.00	598.43	113.57		3,704.84
Renewals and Repairs	712.00	4,279.81		574.81	30,122.51
Building Maintenance	3,705.00	30,751.48		5,751.48	2,494.37
Administration Charges	25,000.00	2,788.85		288.85	5,519.28
Exchange	6,087.46	6,087.46		75.38	47.34
Local Improvement Tax	50.00	125.38			6.50
Workmen's Compensation Board Assessment	6.50	2.65	3.85		6,907.72
Employees' Pension Plan	7,253.00	6,254.32	998.68		15,007.41
	16,750.00	23,604.61		6,854.61	
<b>TOTAL OPERATING EXPENSES</b>	\$1,111,755.34	\$1,171,191.43	\$	\$	\$1,031,512.37
Debtenture Charges—Interest	9,415.03	9,415.03			9,415.03
Debtenture Charges—Principal	3,400.63	3,400.00			3,400.63
Less on Sale of Debentures	1,042.00	1,042.00			1,563.00

General Hospital .....	\$ 578,000.00	\$ 569,285.83	\$ 8,714.17	\$ 586,826.04
Isolation Hospital .....	1,185.00	2,135.30	950.30	1,185.50
Miscellaneous Receipts .....	1,300.00	1,746.35	446.35	1,298.75
Accounts Receivable—Patients .....	76,500.00	83,434.78	6,934.78	68,511.74
Accounts Receivable—Special .....	18,551.00	21,406.45	2,855.45	18,551.11
Accounts Receivable—				
City of Calgary Hospitalization Scheme .....	100,000.00	143,210.50	43,210.50	14,690.00
Calgary Rural Municipal Districts .....		10,473.75	10,473.75	
Government Grant—General Hospital .....	77,140.00	89,079.55	11,939.55	77,138.60
Isolation Hospital .....	5,705.00	7,623.00	1,918.00	5,705.70
Indigent Patients .....	25,000.00	25,000.00		25,000.00
	\$ 883,381.00	\$ 953,395.51	\$ 78,728.68	\$ 8,714.17
			\$	\$ 798,907.44

	1951	1950
Total Operating Charges .....	\$1,171,191.43	\$1,031,512.37
Total Capital Debt Charges .....	13,857.66	14,378.66
Total Revenue .....	\$1,185,049.09	\$1,045,891.03
	953,395.51	798,907.44
Charge to Mill Rate .....	\$ 231,653.58	\$ 246,983.59

## SUMMARY

	Estimated 1951	Actual 1951	Credit Balance	Debit Balance	Actual 1950
Expenditure .....	\$1,125,613.00	\$1,185,049.09	\$ 3,003.03	\$62,439.12	\$1,045,891.03
Revenue .....	883,381.00	953,395.51	78,728.68	8,714.17	798,907.44
	\$ 242,232.00	\$ 231,653.58	\$81,731.71	\$71,153.29	\$ 246,983.59
		1951		1950	
Estimated Amount to be provided by Taxation .....		\$242,232.00		\$245,044.47	
Actual Amount to be provided by Taxation .....		231,653.58		246,983.59	
Actual amount to be provided less than Estimated .....		\$ 10,578.42		\$ 1,939.12	
Actual Amount to be provided greater than Estimated .....					

## HOSPITALS—LAND AS AT 31st DECEMBER, 1951

## LAND ACQUIRED BY BYLAW

## Bylaw 2199—

Sec. 14, Block 7, Lots 1-27 .....	\$ 13,050.00
Sec. 14, Block 8, Lots 1-6 .....	2,610.00
Old General Hospital Site—	
Sec. 15, Plan 7, Block 93, Lots 9-10 .....	1,400.00
Sec. 15, Plan C, Block 93, Lots 13-14 .....	2,800.00
Mount View Hospital Site—	
Sec. 15, Plan C, Block 93, Lots 15-37 .....	32,275.00
Sec. 27, Plan 129-L, Block 1, 2 acres less 54 ft. x 264 ft. ....	2,700.00
	<u>\$ 54,835.00</u>

## LAND ACQUIRED OTHERWISE THAN BY BYLAW

## General Hospital Site Donated—

N.W. $\frac{1}{4}$ Sec. 14, T.24, R.1, W.5 M, Villa Lots, 1-3, 14-15 .....	\$106,000.00
N.W. $\frac{1}{4}$ Sec. 14, T.24, R.1, W.5 M, Villa Lots, $\frac{1}{2}$ acre .....	20,000.00
	<u>\$126,000.00</u>

## LAND CONTRIBUTED BY GENERAL

## General Hospital Addition Site—

Villa Lots 4-12 and part of 13 .....	<u>\$ 25,755.36</u>
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## CITY OF

## PAVING

## STATEMENT OF REVENUE AND EXPENDITURE

## EXPENDITURE

Amount Expended for Wages .....	\$214,646.06	
Amount Expended for Salaries .....	15,130.02	\$229,776.08
<hr/>		
Work Account—Material:		
Calgary Transit System .....	\$ 1,206.50	
Electric Light Department .....	1,162.75	
Garage Department .....	4,189.96	
Gas .....	3,489.25	
Gravel, Sand, Cobbles, Rock, etc. ....	22,641.12	
Light and Power .....	844.56	
Phone .....	78.00	
Public Works Department .....	17,451.18	
Stores Department .....	\$ 86,909.75	
Less: Inventory Adjustment .....	15,770.71	71,139.04
<hr/>		
Trucks and Tank Maintenance .....	4,282.71	
Waterworks Department .....	250.00	
Water .....	297.00	127,032.07
<hr/>		
Overhead Charges:		
Administration Charges .....	\$ 6,306.44	
Rental of Land .....	560.00	6,866.44
<hr/>		
Insurance:—		
Fire .....	\$ 99.25	
Boiler and Trailer .....	200.92	
Employees' Group Life .....	Cr. 9.55	
Fidelity Bond .....	3.89	
Employees' Sickness and Accident .....	792.70	1,087.21
<hr/>		



## CALGARY

## DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1951

## REVENUE

Repairs—Pavements, Walks, etc. ....	\$ 70,170.97	
Repairs—Concrete Curb and Gutter .....	1,227.14	
Resurfacing Granitoid Pavement .....	6,454.13	
Engineers' Miscellaneous Expenditure .....	791.19	
Concrete Set Backs Titles to City .....	1,100.88	
Cut Off and Set Back Corners at Intersections...	116.80	
Killarney Library Sidewalk .....	1,087.28	\$ 80,948.39
		<hr/>
Repairs—Bridges .....		2,372.21
Interdepartmental Accounts .....		80,505.64
Local Improvement Bylaws:—		
Bylaw No. 4077—Concrete Sidewalk .....	\$ 3,602.43	
4203—Concrete Sidewalk .....	23,071.57	
4215—Concrete Sidewalk .....	2,320.93	28,994.93
		<hr/>
Bylaw No. 3584—Concrete Curb and Gutter...	\$ 1,477.38	
3659—Concrete Curb and Gutter...	1,606.38	
3737—Concrete Curb and Gutter...	20,598.67	
3738—Concrete Curb and Gutter...	998.42	
3826—Concrete Curb and Gutter...	1,033.66	
3923—Concrete Curb and Gutter...	4,503.23	
3984—Concrete Curb and Gutter...	1,710.80	
4078—Concrete Curb and Gutter...	3,532.10	
4202—Concrete Curb and Gutter...	1,435.29	
4204—Concrete Curb and Gutter...	10,451.18	
4216—Concrete Curb and Gutter...	5,959.26	53,306.37
		<hr/>

CITY OF  
PAVING

STATEMENT OF REVENUE AND EXPENDITURE  
EXPENDITURE—Cont.

Employees' Pension Plan .....	4,319.32
Workmen's Compensation Board .....	3,336.24
Printing and Stationery .....	350.43
Laboratory Charges .....	350.00
Auto Maintenance .....	584.39
Annual Payments for Machinery Purchases.....	6,902.07
Surplus for 1951, transferred to General Revenue .....	41,044.18

\$421,648.43

## CALGARY

## DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1951

## REVENUE—Cont.

Bylaw No. 4235—Residential Pavement .....	\$	260.00
General Bylaw No. 3957—Paving Transportation Routes.		
Macleod Trail .....	\$	72.55
N.W. Calgary and Hillhurst .....		584.75
Edmonton Trail .....		150.80
East Calgary and 17th St. E. ....		1,793.93
Centre St. North—27th and 32nd Ave. ....		388.30
17th Ave.—1st St. W. to 2nd St. E. ....		8,500.16
1st St. W.—8th to 17th Ave. ....		15,440.53
Mount Royal Route .....		3,428.80
9th Ave.—Centre St. to 2nd St. E. ....		5,785.63
Centre St.—8th to 9th Ave. ....		2,003.34
8th Ave.—1st St. W. to 2nd St. E. ....		8,418.22
2nd St. E.—8th Ave. to Victoria Bridge ....		21,412.11
12th Ave. W.—1st St. to 8th St. W. ....		6,018.36
12th Ave.—1st St. W. to 2nd St. E. ....		6,124.71
4th St. E.—7th Ave. to 8th Ave. ....		248.21
8th Ave.—2nd St. to 4th St. E. ....		8,204.52
4th St. E.—1st Ave. to Langevin Bridge ...		3,948.00
Burns Avenue Route .....		20,874.77
17th Ave.—2nd St. to 5th St. E. ....		4,346.90
12th Ave.—2nd St. E. to 12th Ave. E. Bridge		17,318.00
5th St. E.—12th Ave. to 17th Ave. ....		3,900.60
Bus and Trolley Stops .....		4,603.76
Reserve Works—		143,566.95
Centre Street Bridge Repairs .....		6,474.32
Private Work Outside Services .....		25,219.62
		<u>\$421,648.43</u>

CITY OF  
TRANSIT SYSTEM

BALANCE SHEET AS AT

CAPITAL ASSETS

Unamortized Assets of Old System to be reduced by Annual Maturities of Refunding Debentures .....	\$ 230,000.00
Total Cost to date of Conversion of System to Trolley Coaches and Gasoline Buses .....	\$3,925,269.68
Investments and Funds on Hand for further costs .....	229,542.25
	<u>\$4,154,811.93</u>
Deduct: Costs of Conversion provided out of Funds Reserves established from Surplus Revenue Funds 1940 to 1946 .....	1,529,811.93
Cost Provided from Sale of Debentures .....	2,625,000.00
Deduct: Depreciation equal to Debentures Matured and Redeemed .....	380,000.00
Cost still to be provided by Annual Charges to Revenue ...	2,245,000.00
Sundry Assets Acquired out of Revenue Funds:	
Original Cost Value .....	\$ 405,169.98
Deduct: Provision already made out of Revenue and Reserve Funds .....	405,169.98
Investments and Funds on Hand to provide for Depreciation and Amortization of Capital Assets .....	289,828.94
	<u><u>\$2,764,828.94</u></u>

## CALGARY

## DEPARTMENT

31st DECEMBER, 1951

## CAPITAL LIABILITIES

Debenture Liability:—		
Refunding Debentures for Old System .....	\$	230,000.00
Debenture Liability:—		
Serial Debentures issued for Conversion		
Costs and due annually to 1st July, 1960		
and 1964, in accordance with terms of		
issue .....	\$	2,625,000.00
Deduct: Matured and Redeemed .....	380,000.00	2,245,000.00
Reserve for Amortization of Capital Assets .....		289,828.94

\$2,764,828.94

CITY OF  
TRANSIT SYSTEM  
BALANCE SHEET AS AT

REVENUE ASSETS

Office Furniture and Fixtures .....	\$	6,189.55	
Fire Protection Equipment .....		1,089.37	
Inventory of Materials .....		147,800.27	
Unexpired Insurance .....		6,994.57	
Accounts Receivable:—			
Miscellaneous .....	\$	16,432.52	
Less: Reserve for Bad Debts .....		561.11	15,871.41
Cash on Hand and in Bank:—			
Imprest Cash and Conductors' Notes for			
Tickets .....	\$	18,800.00	
In Bank—Current Account .....		138,727.57	
Salaries Account .....		1,000.00	158,527.57
Loss on Sale of Debentures .....			18,452.05
			<u>\$ 354,924.79</u>
			<u><u>\$3,119,753.73</u></u>

Calgary, Alberta, 1st April, 1952.

D. E. BATCHELOR, City Treasurer.



## CALGARY

## DEPARTMENT

31st DECEMBER, 1951

## REVENUE LIABILITIES

## Accounts Payable:—

City General Department .....	\$ 189,507.92
Wages .....	41,597.14
Miscellaneous .....	20,737.49
	<hr/>
	\$ 251,842.55
Reserve for Accidents and Damages .....	64,479.14
Reserve for Unused Tickets .....	17,654.35
Reserve for Equalization of Bus Tire Costs .....	20,948.75

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\$ 354,924.79

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\$3,119,753.73

Audited and Certified in terms of our attached Report of this date.

HARVEY, MORRISON &amp; CO.,

Chartered Accountants.

Auditors to the City of Calgary.

# CALGARY TRANSIT SYSTEM

## STATEMENT OF CAPITAL EXPENDITURES AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Amount of Bylaw	Amount of Debture Liability	Amount of Bonds Unsold	Total Expenditure	Balance Unexpended	Amount Unexpended Bonds Sold	Amount Expended Bonds Unsold
2199	Extensions, etc.	\$ 180,000.00	\$ 180,000.00		\$ 180,000.00			
2771	Track	50,000.00	50,000.00		50,000.00			
		\$ 230,000.00	\$ 230,000.00					
3780	Reconversion	\$ 500,000.00						
	Less: Repaid	140,000.00			360,000.00			
3956-3988	Reconversion	\$2,125,000.00						
	Less: Repaid	240,000.00			1,885,000.00			
		\$2,475,000.00	\$2,475,000.00		\$1,655,457.75	229,542.25	\$229,542.25	
					\$2,245,457.75	229,542.25	\$229,542.25	

## CALGARY TRANSIT SYSTEM—RESERVE FOR AMORTIZATION AND DEPRECIATION

DECEMBER 31st, 1951

31st December, 1951, Balance	\$ 289,828.94	31st Dec., 1948	Balance	50,135.41
		31st Dec., 1949	Contribution for year	50,000.00
		31st Dec., 1949	Investment Income and Interest	617.05
		31st Dec., 1949	1949 Surplus	60,597.91
		31st Dec., 1950	Contribution for year	11,273.21
		31st Dec., 1950	Investment Income and Interest	3,446.08
		31st Dec., 1950	Contribution for year	40,000.00
		31st Dec., 1951	Investment Income and Interest	5,310.32
		31st Dec., 1951	Sale of Scrap Materials	327.76
		31st Dec., 1951	Realization Fire Loss	17,905.63
		31st Dec., 1951	1951 Surplus	50,215.57
				\$ 289,828.94

## CALGARY TRANSIT SYSTEM

STATEMENT — RECEIPTS AND EXPENDITURES  
BOWNESS PARK MAINTENANCE ACCOUNT, 1951

## RECEIPTS:—

Catering Concession .....	\$ 4,540.50
Boats and Canoes .....	6,190.50
Gate .....	5,424.26
Swimming Pool .....	1,303.50
Merry-Go-Round .....	1,390.60
Miniature Golf Course .....	1,639.18
Shooting Gallery .....	1,088.60
Pony Rides .....	461.00
Bowling Machines .....	302.97
View Machines .....	111.16
Penny Machines .....	7.70
Photo Privilege .....	3.00
	<u>\$22,463.47</u>

## EXPENDITURES:—

Boats and Canoes .....	\$ 1,755.67
Swimming Pool .....	884.58
Gate .....	510.18
Merry-Go-Round .....	396.69
Caretaker .....	541.34
Advertising and Attractions .....	602.98
Roads, Buildings, Grounds, etc. ....	10,412.82
Superintendence and Policing .....	4,261.45
Miniature Golf .....	506.31
Relief Labor .....	943.30
	<u>\$20,815.32</u>

Receipts .....	\$22,463.47
Expenditures .....	20,815.32
Surplus.....	<u><u>\$ 1,648.15</u></u>

## NOTE:—

No allowance is made in this statement for Overhead, or Interest on, nor repayment of Capital Investment. These are borne by the Calgary Transit System.

CITY OF

TRANSIT SYSTEM

STATEMENT OF REVENUE AND EXPENDITURE

EXPENDITURE

Maintenance and Operation:—

Ways and Structures .....	\$ 63,135.93
Equipment .....	455,571.03
Transportation .....	967,960.53

\$1,486,667.49  
20,815.32

Bowness Park—Maintenance .....

General:—

Salaries and General Administration .....	69,305.46
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Taxes and Rentals:—

Taxation of Revenue .....	\$109,265.30	
Taxes on Land .....	1,186.86	
Rental of Buildings .....	799.08	
Rental of Conduits .....	3,147.90	114,399.14

Insurance:—

Fire, etc. ....	\$ 14,474.07	
Employees' Sick. and Accident .....	16,862.19	
Employees' Life .....	Cr. 478.72	
Unemployment .....	11,080.66	41,938.20

Debenture Interest .....	\$ 86,025.00	
Debenture Redemption .....	157,113.68	243,138.68
Depreciation .....		40,000.00
Employees' Pension Fund .....		78,596.46
Workmen's Compensation Board .....		18,753.49
Provision for Accident and Damages .....		20,000.00
Loss on Sale of Debentures .....		1,476.16
Balance, credited to Reserve for Amortization of Capital Assets .....		50,215.57

\$2,185,305.97

## CALGARY

## DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1951

## REVENUE

Passenger Earnings .....		\$2,146,895.65
Miscellaneous Earnings—		
Bowness .....	\$22,463.47	
Other .....	15,946.85	38,410.32
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\$2,185,305.97

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# CALGARY TRANSIT SYSTEM—MAINTENANCE, 1951

Expenditure—	Appropriation	Expended	Cr. Balance	Dr. Balance	Expended 1950 \$
Track and Roadway .....	.....	.....	.....	.....	.....
Overhead Lines—Street Cars .....	21,500.00	18,623.45	2,876.55	.....	5,335.79
Overhead Lines—Trolley Coaches .....	4,400.00	6,077.80	.....	.....	2,153.01
Buildings and Fixtures .....	38,000.00	38,434.68	.....	1,677.80	16,041.13
Road Expense .....	3,000.00	3,147.90	.....	434.68	2,866.82
Conduit Rentals .....	.....	.....	.....	147.90	44,526.70
Maintenance—Street Cars .....	119,000.00	114,326.01	4,673.99	.....	2,434.80
Maintenance—Trolley Coaches .....	129,000.00	147,900.98	.....	.....	43,451.71
Maintenance—Buses .....	800.00	760.35	39.65	18,900.98	92,956.63
Repairs—Shop and Garage Equipment .....	3,500.00	4,306.08	.....	806.08	116,457.46
Maintenance—Service Equipment .....	.....	.....	.....	.....	594.21
Electrical Equipment of Street Cars .....	.....	.....	.....	.....	4,340.49
Shop and Garage Expense .....	46,000.00	42,046.40	3,953.60	.....	5,356.95
Power .....	104,000.00	106,790.24	.....	2,790.24	47,139.12
Fuel for Buses .....	90,000.00	78,054.96	11,945.04	.....	91,848.90
Lubricants for Buses .....	11,000.00	15,148.90	.....	4,148.90	93,640.64
Lubricants for Trolley Coaches .....	3,000.00	1,705.01	1,294.99	.....	10,924.64
Tires and Tubes for Buses and Trolley Coaches .....	44,000.00	51,322.34	.....	7,322.34	1,683.25
Wages—Trolley Coach and Bus Operators .....	660,000.00	669,930.51	.....	9,930.51	44,920.59
Superintendence of Transportation .....	46,219.12	53,924.36	.....	7,705.24	636,058.82
Wages—Training Personnel .....	2,950.00	3,219.02	.....	269.02	44,206.41
Wages—Servicing Revenue Equipment .....	75,000.00	78,503.03	.....	3,503.03	2,798.94
Other Transportation Expense .....	47,000.00	55,593.37	.....	8,593.37	81,589.73
Salaries—General Officers .....	9,836.36	10,145.50	.....	42,612.71	44,920.59
Salaries—Clerks and Attendants .....	19,998.84	18,514.84	1,484.00	309.14	636,058.82
Salaries—Engineering .....	5,230.56	5,272.30	.....	.....	44,206.41
General Office Supplies and Expenses .....	4,800.00	4,367.76	432.24	41.74	2,798.94
Advertising and Public Relations .....	6,000.00	6,303.56	.....	303.56	2,798.94
Miscellaneous General Expense .....	8,000.00	6,970.01	1,029.99	.....	4,859.31
Rental of Land and Buildings .....	4,227.67	1,985.94	2,241.73	.....	660.74
Bowness Park Maintenance .....	20,400.00	20,815.32	.....	415.32	1,893.06
Administration Charges .....	17,731.49	17,731.49	.....	.....	4,227.67
Insurance—Fire, Bond, etc. ....	15,000.00	14,474.07	525.93	.....	21,678.10
Employees' Life .....	750.00	478.72	1,228.72	.....	15,819.10
Dominion Government .....	11,000.00	11,080.66	.....	80.66	13,120.22
Sickness and Accident .....	17,000.00	16,862.19	137.81	.....	147.43
					10,040.77
					17,665.52



Workmen's Compensation Board .....	\$ 22,000.00	18,753.49	3,246.51	21,289.50
Employees' Pension Plan .....	70,000.00	78,596.46	8,596.46	68,803.88
Debtenture Interest .....	86,025.00	86,025.00	---	66,486.22
Debtenture Principal .....	164,888.51	157,113.68	7,774.83	176,567.60
Reserve for Depreciation .....	40,000.00	40,000.00	---	11,273.21
Reserve for Accidents and Damages .....	20,000.00	20,000.00	---	30,000.00
Taxation of Revenue .....	105,750.00	109,265.30	3,515.30	101,709.12
Loss on Sale of Debtentures .....	1,476.16	1,476.16	---	2,214.29
Total Operating Expenses .....	\$2,098,483.71	2,135,090.40	42,885.58	79,492.27
				2,034,182.49

	Estimated	Actual 1951	Credit Balance	Debit Balance	Actual 1950
Revenue .....	\$2,115,000.00	2,185,305.97	70,305.97	---	2,034,182.49
Operating Expense and Fixed Charges .....	2,098,483.71	2,135,090.40	---	36,606.69	2,034,182.49
OPERATING SURPLUS .....	\$ 16,516.29	50,215.57	33,699.28	---	---

## STATISTICS

(Street Car, Bus and Trolley Coach combined).

	12 months 1951	12 months 1950
Miles Operated .....	4,513,488	4,569,124
Hours Operated .....	458,608	465,504
Passengers Carried .....	29,965,777	30,767,685
Average Fare per Passenger (car earnings only) .....	7.164 c.	6.475 c.
Average Fare per Passenger (Total Earnings) .....	7.292 c.	6.611 c.

CITY OF  
WATERWORKS

BALANCE SHEET AS AT

CAPITAL ASSETS

Unamortized Assets of System		
to be reduced by Annual Maturities of		
Refunding Debentures .....		\$3,792,078.81
Total Cost to Date of Extensions and Im-		
provements .....	\$1,767,030.57	
Investments and Funds on Hand for		
Further Costs .....	\$249,779.93	
Less: Reserve for Holdbacks on		
Uncompleted Works ....	16,810.50	232,969.43
		<hr/>
		\$2,000,000.00
Less: Reserve for Debentures Matured and		
Paid .....		41,115.76
		<hr/>
Total Cost and Funds .....		1,958,884.24
Sundry Assets acquired out of Revenue		
Funds—		
Original Cost Value .....	\$1,317,797.63	
Deduct: Provision already made out of		
Revenue and Reserve Funds	1,317,797.63	
		<hr/>
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		\$5,750,963.05
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**CALGARY****DEPARTMENT**

31st DECEMBER, 1951

**CAPITAL LIABILITIES**

Debenture Liability—	
Refunding Debentures for Present System .....	\$2,032,518.50
Glenmore System Loans Repaid—	
Liability to General .....	1,270,383.33
Treasury Bill—	
Province of Alberta—2½% due 1947/1977 .....	345,869.30
Due to Revenue .....	143,307.68
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	\$3,792,078.81
Debenture Liability—	
Province of Alberta—	
Semi-Annual Annuity—2% due 1951 to 1970 .....	1,958,884.24

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\$5,750,963.05

**CITY OF  
WATERWORKS**

BALANCE SHEET AS AT

REVENUE ASSETS

Due from Capital .....	\$ 143,307.68	
Office Furniture and Fixtures .....	1,840.80	
Inventory of Materials .....	24,086.18	
Unexpired Insurance .....	936.30	
Accounts Receivable—		
Consumers' Accounts .....	\$ 60,764.95	
Miscellaneous .....	17,421.81	
	<u>\$ 78,186.76</u>	
Less: Reserve for Bad Debts .....	994.46	77,192.30
Cash on Hand and in Bank:—		
On Hand .....	\$ 100.00	
In Bank—General Account .....	60,733.09	
Salaries Account .....	1,000.00	61,833.09
Fund for Interest on Consumers' Deposits .....		6,278.92
Fund for Purchase of New Equipment .....		207,784.87
		<u>\$ 523,260.14</u>
		<u><u>\$6,274,223.19</u></u>

Calgary, Alberta, 1st April, 1952.

D. E. BATCHELOR, City Treasurer.

## CALGARY

## DEPARTMENT

31st DECEMBER, 1951

## REVENUE LIABILITIES

Consumers' Deposits .....	\$ 25,610.02
Accounts Payable:—	
City General Department .....	\$226,319.55
Wages .....	24,142.73
Miscellaneous .....	33,124.05
	283,586.33
Reserve for Interest on Consumers' Deposits .....	6,278.92
Reserve for Purchase of New Equipment .....	207,784.87

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\$ 523,260.14

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\$6,274,223.19

Audited and Certified in terms of our attached Report of this date.

(sgd.) HARVEY, MORRISON &amp; CO.,

Chartered Accountants.

Auditors to the City of Calgary.

CITY OF  
WATERWORKS

STATEMENT OF REVENUE AND EXPENDITURE  
EXPENDITURE

## Maintenance:—

Equipment .....	\$ 29,424.61
Pumping System .....	135,968.65
Delivery System .....	384,468.29

## General:—

Salaries and Administration .....	\$122,456.20
Taxation of Revenue .....	\$ 60,467.29
Taxes on Land .....	3,005.52      63,472.81

## Insurance:—

Fire, etc. ....	\$ 329.94	
Employees' Life .....	Cr. (245.20)	
Employees' Sick and Accident .....	2,708.36	
Unemployment .....	4,098.20	6,891.30      192,820.31

Debenture Interest .....	\$ 99,838.34	
Debenture Principal .....	59,758.82	159,597.16

Loan—Province of Alberta—Interest .....	19,795.44
Loan—Province of Alberta—Principal .....	41,115.76
Treasury Bill—Interest and Principal .....	18,521.94
Interest on Capital Advances .....	38,111.50
Provision for New Equipment .....	100,000.00
Provision for Bad Debts .....	250.00
Provision for Interest on Consumers' Deposits .....	1,000.00
Employees' Pension Plan .....	36,213.37

\$1,157,287.03

Surplus for the year ended 31st December, 1951, contributed to City General Department .....	52,058.83
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\$1,209,345.86



**CALGARY****DEPARTMENT**

FOR THE YEAR ENDED 31st DECEMBER, 1951

## REVENUE

Rated Water Consumers ..	\$ 785,878.10
Metered Water Consumers ..	376,334.45
	<u>\$1,162,212.61</u>
Less: Discount ..	51,755.57
	<u>\$1,110,457.04</u>
Water Frontage Assessment ..	90,688.91
Sundry Revenue ..	3,682.06
Building Water ..	<u>4,517.85</u>

\$1,209,345.86

# **WATERWORKS DEPARTMENT** **MAINTENANCE ACCOUNT FOR THE YEAR 1951**

Expenditure—	Appropriation \$	Expended \$	Cr. Balance	Dr. Balance	Expended 1950
Glenmore Dam Power House and Superintendence—					
Salaries and Wages	16,268.66	15,876.78	391.88	---	14,861.96
Power and Light	25,000.00	11,783.06	13,216.94	---	16,650.38
Oil and Waste	50.00	50.00	---	---	34.42
Telephones	210.00	210.00	---	---	210.00
Maintenance of Equipment and Installing 16-ton Hoist	1,000.00	1,360.49	---	360.49	314.91
Chemical and Heating Plant—					
Labor	1,300.00	2,567.85	---	1,267.85	1,200.00
Fuel	2,500.00	2,486.44	13.56	---	2,425.86
Chlorination	5,000.00	6,019.44	---	1,019.44	4,097.28
Chemicals	3,000.00	29,744.94	---	26,744.94	2,102.63
Maintenance of Equipment	200.00	471.25	---	271.25	117.83
Filter Plant—					
Labor	17,500.00	18,619.13	---	1,119.13	17,881.06
Material	1,000.00	1,247.16	---	247.16	913.07
Maintenance of Equipment	500.00	462.58	37.42	---	440.61
Laboratory—					
Labor	3,420.00	3,252.00	168.00	---	2,763.42
Material	325.38	594.68	---	269.30	325.38
Reservoir (Glenmore)—					
Caretaker	2,408.32	2,624.69	---	216.37	2,188.32
Fencing	1,415.70	---	1,415.70	---	1,415.70
Grounds	4,000.00	3,261.33	738.67	---	4,179.15
Repairs to Buildings	400.00	368.74	31.26	---	812.89
Roads	800.00	456.92	343.08	---	473.20
Telephone	75.00	75.00	---	---	75.00
Mains—					
Labor	90,000.00	91,624.38	---	1,624.38	85,980.11
Material: Repairs to Pavement	35,000.00	42,853.94	---	7,853.94	32,024.17
Flushing—					
Labor	6,856.00	5,436.14	1,419.86	---	10,120.90
Material	1,000.00	1,825.57	---	825.57	625.40

Services—					
Labor	80,000.00	100,212.05	20,212.05	79,548.74	
Material	15,000.00	15,988.93	988.93	14,919.71	
Thawing	7,155.39	3,606.42		9,155.39	
Repairs to Pavement	500.00	500.00	3,548.97	200.00	
New Services—					
Labor	7,500.00	4,417.69	3,082.31	5,594.15	
Material	50,000.00	50,743.06	743.06	52,634.12	
Hydrants—					
Labor	3,997.91	4,964.10		3,757.91	
Material	2,000.00	2,979.86		1,753.72	
Thawing	3,951.75	3,833.20	118.55	3,951.75	
Repairs to Pavement	2,500.00	500.00	2,000.00	100.00	
Valves—					
Labor	7,000.00	7,078.56	78.56	8,125.84	
Material	2,000.00	1,856.93	143.07	1,425.89	
Repairs to Pavement	500.00	500.00		500.00	
Meters—					
Labor	11,122.56	11,293.70	171.14	10,522.56	
Material	20,000.00	21,311.87	1,311.87	13,473.96	
No. 2 Pump House—					
Labor	10,974.22	10,750.02	224.20	10,614.22	
Power and Light	7,500.00	5,501.97	1,998.03	6,005.99	
Oil and Waste	25.00	25.00		25.00	
Telephone	80.00		80.00	80.00	
Heating	373.48	371.12	2.36	373.48	
Maintenance of Equipment and Painting Water Tank					
(North Hill) Control Equipment	4,000.00	469.14	3,530.86	312.41	
Reservoir (South Calgary)—					
Labor	9,881.78	12,749.57	2,867.79	9,521.78	
Power and Light	4,000.00	4,217.17	217.17	3,727.92	
Fuel	112.64	96.58	16.06	112.64	
Telephone	74.00	93.00	19.00	74.00	
Maintenance of Equipment and Repairs to South Hill Tank	1,500.00	162.60	1,337.40	3,095.19	
Washing Reservoir	800.00		800.00	1,301.21	

# **WATERWORKS DEPARTMENT** **MAINTENANCE ACCOUNT FOR THE YEAR 1951**

	Appropriation	Expended	Cr. Balance	Dr. Balance	Expended 1950
Office Salaries	48,097.34	50,944.28		2,846.94	44,505.25
Printing and Stationery	2,000.00	2,508.02		508.02	1,963.61
Bus Tickets	281.00	344.00		63.00	246.00
Auto and Truck Maintenance	18,000.00	28,553.27		10,553.27	17,063.13
Survey of Services	2,500.00	2,500.00			2,500.00
Damages	1,000.00	2,339.49			1,227.30
Workmen's Compensation Board Assessment	11,014.88	10,713.68	301.20	1,339.49	11,014.88
Telephones	165.00	72.00	93.00		72.00
Sundries—Office	600.00	515.20	84.80		600.65
Collection Department—					
Salaries	28,780.78	27,029.04	1,751.74		27,373.20
Stationery, Printing, Stamps and Delivery	4,000.00	4,138.98		138.98	3,687.82
Telephones	93.00	111.45		18.45	93.00
Car Maintenance and Depreciation	888.13	1,027.57		139.44	888.13
Rent	2,768.16	3,226.80		458.64	2,768.16
Depreciation Office Furniture	500.00	871.34		371.34	498.33
Re-rating	300.00	300.00			300.00
Administration Charges	17,300.13	17,300.13			15,385.91
Rent, Waterworks Premises (Administration Offices)	1,885.56	1,885.56			1,885.56
Insurance—Dominion Government Unemployment	5,000.00	4,098.20	901.80		4,452.30
Employees' Life	275.00	245.20	520.20		50.94
Employees' Sick and Accident					4,202.48
Fire, Bond, etc.				2,708.36	
Leak Survey	333.66	329.94	3.72		333.66
New Truck	15,000.00	9,654.81	5,345.19		6,821.20
Meter Room and Warehouse Expense	2,800.00		2,800.00		1,200.00
Interest on Capital Advances	10,000.00	787.08	9,212.92		13,349.44
Treasury Bill Interest and Principal	38,111.50	38,111.50			39,727.91
Debenture Interest	18,521.94	18,521.94			18,521.94
Debenture Principal	99,838.34	99,838.34			102,537.87
Loan—Province of Alberta—Interest	73,182.78	59,758.82	13,423.96		78,179.37
Loan—Province of Alberta—Principal	19,795.44	19,795.44			
Interest on Consumers' Deposits	41,115.76	41,115.76			
Reserve for New Equipment	1,000.00	1,000.00			1,000.00
Taxes on Revenue	100,000.00	100,000.00			100,000.00
Taxes on Land	59,348.75	60,467.29		1,118.54	56,596.46
Bad Debts	3,000.00	3,005.52		5.52	2,759.94
Pension Plan	500.00	250.00	250.00		500.00
	30,000.00	36,213.37		6,213.37	27,146.95
	\$1,129,774.94	\$1,157,287.03	\$ 69,346.71	\$ 96,588.80	\$1,032,402.77

Cr.

# WATERWORKS DEPARTMENT

## REVENUE AS COMPARED WITH ESTIMATED REVENUE FOR 1951

	Estimated	Actual	Under	Over	Actual Revenue 1950
Rated Water .....	\$ 703,600.00	723,298.16	-----	19,698.16	658,640.92
Metered Water .....	370,000.00	376,334.45	-----	6,334.45	366,703.80
Building Water .....	9,000.00	4,517.85	4,482.15	-----	8,317.25
Thawing Services .....	400.00	437.00	-----	37.00	517.70
Skating Rinks—Parks .....	600.00	600.00	-----	-----	600.00
Skating Rinks—General .....	95.00	45.00	50.00	-----	95.00
City Departments:—					
Parks .....	5,000.00	5,000.00	-----	-----	5,000.00
Sewer Flushing .....	1,500.00	1,500.00	-----	-----	1,500.00
Public Works .....	250.00	250.00	-----	-----	250.00
Street Cleaning .....	750.00	750.00	-----	-----	750.00
Fire Hydrants .....	55,080.00	55,080.00	-----	-----	52,080.00
Sundry Revenue .....	2,500.00	2,600.06	-----	100.06	2,606.07
Frontage Tax .....	90,000.00	90,688.91	-----	688.91	83,936.76
	\$1,238,775.00	\$1,261,101.43	\$ 4,532.15	\$ 26,858.58	\$1,180,977.50
Less Discount .....	51,000.00	51,755.57	44.43	-----	49,007.22
	\$1,186,975.00	\$1,209,345.86	\$ 4,487.72	\$ 26,858.58	\$1,131,990.28

	Estimated 1951	Actual 1951	Actual 1950
Revenue .....	\$1,186,975.00	\$1,209,345.86	\$131,990.28
Expenditure .....	1,129,774.94	1,157,287.03	1,032,492.77
Surplus for year contributed to General Dept. ....	\$ 57,200.06	\$ 52,058.83	\$ 99,497.51

# WATERWORKS DEPARTMENT

## STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1951

Bylaw No.	Purpose	Amount of Bylaw	Amount of Debiture Liability	Amount of Bonds Unsold	Total Expenditure	Balance Unexpended	Amt. Unexp'd Bonds Sold	Amt. Expended Bonds Unsold
1129-2213	W'works Extensions.	\$ 31,673.97	\$ 31,673.97	-----	\$ 31,673.97	-----	-----	-----
1198-2213	W'works Extensions.	62,121.98	62,121.98	-----	62,121.98	-----	-----	-----
1230-2213	W'works Extensions.	10,433.75	10,433.75	-----	10,433.75	-----	-----	-----
1362-2213	W'works Extensions.	55,415.62	55,415.62	-----	55,415.62	-----	-----	-----
1375-2213	W'works Extensions.	13,194.27	13,194.27	-----	13,194.27	-----	-----	-----
1483-2213	W'works Extensions.	113,161.89	113,161.89	-----	113,161.89	-----	-----	-----
1652-2213	W'works Extensions.	54,179.69	54,179.69	-----	54,179.69	-----	-----	-----
1719-2213	W'works Extensions	17,337.33	17,337.33	-----	17,337.33	-----	-----	-----
2500	Equipment	50,000.00	-----	50,000.00	-----	50,000.00	-----	-----
2591	W'works Extensions.	175,000.00	175,000.00	-----	175,000.00	-----	-----	-----
2595-2636	Glenmore System	3,770,000.00	1,500,000.00	2,270,000.00	4,051,513.83	281,513.83	Dr.	2,551,513.83
		\$4,352,518.50	\$2,032,518.50	\$2,320,000.00	\$4,584,032.33	231,513.83	Dr.	2,551,513.83
4082-4103	W'works Extensions	\$2,550,000.00	\$2,000,000.00	\$ 550,000.00	\$1,767,030.57	782,969.43	232,969.43	-----
	Less Repaid	41,115.76	41,115.76	-----	41,115.76	-----	-----	-----
		\$2,508,884.24	\$1,958,884.24	\$ 550,000.00	\$1,725,914.81	782,969.43	232,969.43	-----





## SCHEDULE OF LAND—AS AT 31st DECEMBER, 1951

Bylaw No.	Lots	Block	Plan	Section	Acquired by Bylaw	Acquired Otherwise than by Bylaw
901		A				
	27 acres T23, R1, W5M		5380 V	17 Crematory Site	\$ 1,445.52	\$
	21-24	31	C	36 Sewage Disposal Site		1.00
	10	53	A	15 Fire Hall Site		1.00
	6.19 acres, T23, R1, W5 M.			15 City Hall		1.00
	All	25	S.W. 1/4	24 Sewage Disposal Site		
	All	A	1180 AC	1 Children's Shelter		1.00
	11-54	26	1180 AC	1 Children's Shelter		
	18-21	8	A2	1 Children's Shelter		
	1-9	100	A1	14 Tax Sale—Vacant		1.00
	21-40	114	A1	16 Tax Sale—Vacant		1.00
2199	94 acres, T24, R1, W5M		N.E. 1/4	10 Victoria Park	6,500.00	
	60.25 acres, T24, R1, W5M		S.E. 1/4	10 Union Cemetery		1.00
2199	1-19 and 36-54	85	C	15 Central Park	300.00	1.00
2199	20-35	85	C	15 Public Library	150.00	1.00
	All	47 & 48	2617 AG	27 Tuxedo Park		1.00
	All	40, 40a, 40b, 40c	5565 AH	3 & 4 Bowness Park		
	All	58, 59, 60		3 & 4 Bowness Park		
	All	39		3 & 4 Bowness Park		
	14	87		15 No. 2 Fire Hall Site		1.00
2199	5-9	3	C	10 No. 2 Fire Hall Site	\$ 1,000.00	1.00
	16-17	8	A2	14 No. 3 Fire Hall Site		1.00
	25-26	31	C	15 Fire Dept. Drill Tower		1.00
	11	106	4647 V	23 No. 4 Fire Hall Site		1.00
2	179 R	41	2129 O	9 No. 5 Fire Hall Site		1.00
	18 and 19	2	6700 AN	27 No. 7 Fire Hall Site		1.00
	19 and 20	37		12 No. 8 Fire Hall Site		1.00

2199	41-44	123	C	15	No. 1 Crematory	1.00
	1-5	124	C	15	Pound Site	1.00
	1-4	123	C	15	Vacant	1.00
	30-32	42	A	15	Old Central Fire Hall	1.00
	Blocks 1, 2, 3, 5, 6, 7, 8, 9, 10	125	7558 AF	35	Factory Site	1.00
	1-36 and 42, 43	53	C	15	Vacant	1.00
	1-9	53	A	15	City Hall	1.00
2199	11	53	A	15	City Hall	1.00
	12-18	53	A	15	City Hall	1.00
2199	37-40	3	2129 O	27	Community Centre— Balmoral	100.00
	All	A & B	5625 AC	20	Park, Houndsfield Heights	7,270.02
	All	52	127 AG	4	Park, Elbow Park	1.00
	All	A	A and part of C	9	Park, Eighth Street West	1.00
	52 acres, T24, R1, W5M	31 acres	3824 AH	9	Park, Garden Crescent	1.00
	93.41 acres		E	14	St. George's Island	1.00
	20.3 acres			16	Mewata Park	1.00
	All	41	130 AJ	18	Old Cemetery Shaganappi Golf Course	1.00
				21	Riley Park	1.00
				34	Manchester Boulevard	1.00
				16	Boulevard No. 6 Fire Hall	1.00
	100 acres, T24, R2, W5M		E ½	26	Shouldice Park	1.00
	1-5	1	6452 AV	10	Jewish Cemetery	1.00
	1-10	2	6452 AV	10	Jewish Cemetery	1.00
	1-12	3	6452 AV	10	Jewish Cemetery	1.00
		2 & 5	960 AM	10	Roman Catholic Cemetery	1.00

# SCHEDULE OF LAND AS AT 31st DECEMBER, 1951

Bylaw No.	Lots	Block	Plan	Section	Acquired by Bylaw	Acquired Otherwise than by Bylaw \$
2-10		121				
2199	All	A & B	A1	16 Tompkins Park		1.00
	1	121	791 P	22 Beaumont Circle		1.00
	N. 66 ft., S.D. 3, T 24, R 1, W 5 M.		7535 B1	22 Park near Centre Street Bridge		1.00
	N. 66 ft., S.D. 2, T 24, R 1, W 5 M.		A1	16 Tompkins Garden	\$ 5,386.76	
2199	7.43 acres, T 24, R 1, W 5 M.					
	Part 1-6	31	4456 R	18 Roadway to Golf Course	3,650.17	
	Part 7-10	31	7535 B1	22 McArthur Estate		
	Part	32	7535 B1	22 McArthur Estate	\$6,000.00	
	A	36	7535 B1	22 McArthur Estate		
	7 and 8	7	331 AB	22 McArthur Estate		1.00
	35-36	8	331 AB	19 Vacant		1.00
	8-10	39	8321 AF	19 Vacant		1.00
	11-14	42	8321 AF	19 Vacant		1.00
	31 and 32	42	8321 AF	19 Vacant		1.00
	7 and 8, 9, 10	43	8321 AF	19 Vacant		1.00
	25-38	43	8321 AF	19 Vacant		1.00
	1-4	50	8321 AF	19 Vacant		1.00
	31-40	50	8321 AF	19 Vacant		1.00
	1-10	51	8321 AF	19 Vacant		1.00
	31-40	51	8321 AF	19 Vacant		1.00
	1-2	57	8321 AF	19 Vacant		1.00
	.83 acres, T24, R1, W 5 M			Union Cemetery		1.00
	30.05 acres, T24, R1, W 5 M			Burnsland Cemetery		1.00

All	3 & 4	5179 O	21	Hillhurst Athletic Park	1.00
Part 1	12	1332 N	22	Roadway Centre Street	1.00
S. 40 ft. of 2	12	1332 N	22	Roadway Centre Street	1.00
Part E. 25 ft. of 1	12	1332 N	22	Roadway Centre Street	1.00
Part 3-6	12	1332 N	22	Roadway Centre Street	1.00
1.62 acres, T 24, R 1, W 5 M.			3	Vacant	1.00
Part 8	17	3845 O	9	Vacant	1.00
Part 24	33	4456 R	22	Vacant	1.00
0.11 acres	D		11	Vacant	1.00
1232½ sq. ft.	Part 29B		22	Vacant	1.00
.15 acres	Road allowance		10		1.00
4	5				1.00
All	X	6153 AC	4	Vacant	1.00
Part 16	224	1458 AF	22	Vacant	1.00
All	220	5700 AG	17	Vacant	1.00
0.12 acres		5700 AG	17	Vacant	1.00
1-2	B	6418 I	24	Vacant	1.00
Part Lot 3	B	1553 R	9	Widening Elgin Avenue	1.00
139.82 acres	X & Y	1553 R	9	Widening Elgin Avenue	1.00
23-31	17	8740 AP	33	Queen's Park Cemetery	1.00
Pt. 1-2	B	3955 R	33	Queen's Park Cemetery	1.00
21.8 acres, T24, R1, W 5 M		1553R	9	Park, Elbow Drive and Glencoe Rd.	1.00
			13	Garbage Disposal Site	1.00
				\$ 31,802.47	\$80.00

# Airfields—

250.67 Acres T 24, R. 1, W5M	23		\$12,000.00
632.52 Acres T .25, R. 1, W5M	1		31,726.00
			<u>\$43,726.00</u>

CITY OF CALGARY  
SCHEDULE OF DEBENTURE LIABILITY  
LOCAL IMPROVEMENT—PROPERTY SHARE—FOR THE YEAR 1951

Bylaw Number	Maturity	Term	Rate of Interest	Amount of Issue	Interest	Principal
882- 933-2213	1 Jan., 1969	41	4½%	\$ 11,656.32	\$ 524.53	\$ 116.77
938-2213	1 Jan., 1969	42	5¼	7,427.59	389.94	70.86
978-2213	1 Jan., 1968	39	5	2,514.12	125.71	27.81
1024-2213	1 Jan., 1970	40	5	13,569.78	678.48	142.80
1273-2213	1 Jan., 1971	39	5	33,260.47	1,663.02	367.88
1273-2213	1 Jan., 1972	40	5	49,410.63	2,470.53	519.98
1649-2213	1 Jan., 1973	40	5	120,579.09	6,028.95	1,268.91
1833-2213	1 Jan., 1975	40	5	64,170.81	3,208.54	675.30
Cons. Bylaw 2218	31 Mar. 1954	30	5½	97,383.71	5,356.10	1,736.36
1781-2468-2213	1 Jan., 1974	39	5	131,627.56	6,581.38	1,455.90
Cons. Bylaw 2731	1 Jan., 1951	20	5	72,818.11	5,546.65	3,386.66
Cons. Bylaw 2812	31 Dec., 1951	20	5½	100,848.33	52,541.19	1,764.42
Cons. Bylaw 2821	1 Jan., 1952	20	5½	52,541.19	2,889.76	1,764.42
1938-2473-2213	1 Jan., 1976	39	4½	22,836.98	1,027.67	252.60
Less: Redeemed Cons. Bylaw 2731				\$ 780,644.69	\$ 36,491.26	\$ 11,786.25
				\$ 72,818.11		
				100,848.33		
Less: Rebonded Amount—No Bonds issued: Bylaw 1938-2473-2213				\$ 173,666.44		
				\$ 606,978.25		
				22,836.98		
				\$ 584,141.27		

# LOCAL IMPROVEMENT—PROPERTY SHARE— FOR THE YEAR 1951

Maturity	Term	Rate of Interest	Provided in 1951	
			Interest	Principal
Special Local Improvements—Bylaw 3552: 1 Jan., 1965	20	4%		
City's Share	Property Share			
\$1,422.31	\$ 5,983.42			
Less Repaid	1,587.02			
	<u>1,045.03</u>		\$ 186.02	\$ 254.25
Special Local Improvements—Bylaw 3626: 1 Jan., 1956	10	4%		
City's Share	Property Share			
\$ 285.84	\$ 1,024.13			
Less Repaid	565.85			
	<u>\$ 127.93</u>		\$ 22.48	\$ 103.79
Special Local Improvements—Bylaw 3630: 1 Jan., 1961	15	4%		
City's Share	Property Share			
\$8,991.49	\$17,212.10			
Less Repaid	5,701.56			
	<u>\$6,012.95</u>		\$ 502.25	\$ 1,045.81
Special Local Improvements—Bylaw 3729: 1 Jan., 1952	5	3½%		
City's Share	Property Share			
\$11,638.33	\$124,867.37			
Less Repaid	124,867.37			
	<u>11,638.33</u>		\$ 935.22	\$ 26,720.60



# LOCAL IMPROVEMENT—PROPERTY SHARE—FOR THE YEAR 1951

	Maturity	Term	Rate of Interest	Interest	Principal
Special Local Improvements—Bylaw 3730:					
	1 Jan., 1962	15	3½%		
		City's Share	Property Share		
		\$ 7,436.76	\$21,503.54		
Less Repaid		2,066.76	5,976.02		
		<u>\$5,370.00</u>	<u>\$15,527.52</u>	<u>\$ 588.22</u>	<u>\$ 1,278.82</u>
Special Local Improvements—Bylaw 3845:					
	1 Jan., 1958	10	3½%		
		City's Share	Property Share		
		\$ 443.34	\$ 1,446.06		
Less Repaid		159.29	519.53		
		<u>\$ 284.05</u>	<u>\$ 926.53</u>	<u>\$ 37.21</u>	<u>\$ 136.66</u>
Special Local Improvements—Bylaw 3848:					
	1 Jan., 1953	5	3½%		
		City's Share	Property Share		
		\$20,810.99	\$205,501.20		
Less Repaid		16,357.62	161,525.52		
		<u>\$ 4,453.37</u>	<u>\$ 43,975.58</u>	<u>\$ 3,026.24</u>	<u>\$ 42,488.44</u>
Special Local Improvements—Bylaw 3849:					
	1 Jan., 1963	15	3½%		
		City's Share	Property Share		
		\$ 6,177.01	\$ 30,544.44		
Less Repaid		1,349.31	6,672.11		
		<u>\$ 4,827.70</u>	<u>\$23,872.33</u>	<u>\$ 896.96</u>	<u>\$ 1,755.06</u>

Special Local Improvements—Bylaw 3952:			
1 Jan., 1954	5	—	3½%
	City's Share	Property Share	
	\$32,561.49	\$257,782.82	
Less Repaid	18,861.39	149,321.46	
	\$13,700.10	\$108,461.36	51,495.59
Special Local Improvements—Bylaw 3953:			
1 Jan., 1964	15	—	3½%
	City's Share	Property Share	
	\$8,788.35	\$34,836.15	
Less Repaid	1,414.79	5,607.92	
	\$7,373.56	\$29,228.23	\$ 1,090.68
Special Local Improvements—Bylaw 4062:			
1 Jan., 1960	10	—	3½%
	City's Share	Property Share	
	—	\$20,499.52	
Less Repaid	—	3,555.98	
	—	\$16,943.54	\$ 656.32
Special Local Improvements—Bylaw 4066:			
1 Jan., 1970	20	—	3½%
	City's Share	Property Share	
	\$34,125.80	\$26,570.20	
Less Repaid	2,455.69	1,911.99	
	\$31,670.11	\$24,658.21	\$ 897.07
			\$ 972.44

# LOCAL IMPROVEMENT—PROPERTY SHARE—FOR THE YEAR 1951

	Maturity	Term	Rate of Interest	Interest	Principal
Special Local Improvements—Bylaw 4067-4097:					
1 Jan., 1955	5	—	3%		
	City's Share		Property Share		
	—		\$10,975.08		
Less Repaid	—	—	4,196.43		
	—	—	\$ 6,778.65	\$ 267.24	\$ 2,129.22
Special Local Improvements—Bylaw 4067-4097:					
1 July, 1955	5	—	3%		
	City's Share		Property Share		
	\$105,848.12		\$594,151.88		
Less Repaid	21,169.54		118,830.46		
	\$ 84,678.58		\$475,321.42	\$ 16,042.10	\$ 118,830.46
Special Local Improvements—Bylaw 4068:					
1 Jan., 1965	15	—	3½%		
	City's Share		Property Share		
	\$17,273.62		\$77,904.31		
Less Repaid	1,821.73		8,216.11		
	\$15,451.89		\$69,688.20	\$ 2,585.34	\$ 4,178.71
Special Local Improvements—Bylaw 4195-4219:					
1 July, 1956	5	—	4%		
	City's Share		Property Share		
	\$41,886.78		\$408,113.22	\$ 8,162.27	—

Special Local Improvements—Bylaw 4195-4219: 1 July, 1956	5 City's Share —	— Property Share \$30,292.90	4% —	—
Special Local Improvements—Bylaw 4196-4220: 1 July, 1961	10 City's Share \$42,558.06	— Property Share \$247,441.94	4% —	—
Special Local Improvements—Bylaw 4196-4220: 1 July, 1961	10 City's Share —	— Property Share \$5,933.80	4% —	—
Special Local Improvements—Bylaw 4197-4221: 1 July, 1966	15 City's Share \$25,245.69	— Property Share \$134,754.31	4% —	—
Special Local Improvements—Bylaw 4197-4221: 1 July, 1966	15 City's Share —	— Property Share \$ 2,772.41	4% —	—
		\$ 4,948.84		—
		\$ 2,695.09		—

**CITY OF CALGARY**  
**SCHEDULE OF DEBENTURE LIABILITY**  
**ELECTRIC LIGHT AND POWER, 1951**

Bylaw Number	Maturity	Term	Rate of Interest	Amount of Issue	Interest	Provided in 1951 Principal
2199	1 Jan., 1954	30	5½%	\$ 34,133.94	\$ 1,877.37	\$ 608.61
Debtenture Liability to General 31st December, 1951				\$ 34,133.94	\$ 1,877.37	\$ 608.61

**CITY OF CALGARY**  
**SCHEDULE OF DEBENTURE LIABILITY**  
**CALGARY TRANSIT SYSTEM, 1951**

Bylaw Number	Maturity	Term	Rate of Interest	Amount of Issue	Interest	Provided in 1951 Principal
2199	1 Jan., 1954	30	5½%	\$ 180,000.00	\$ 9,900.00	\$ 3,209.42
2771	1 Jan., 1952	20	5	50,000.00	2,500.00	1,679.09
3780	1 July, 1960 Ser. 12	—	3	\$ 230,000.00	\$ 12,400.00	\$ 4,888.51
Less: Repaid						
	1 July, 1949			\$ 50,000.00		
	1 July, 1950			50,000.00		
	1 July, 1951			40,000.00		
3956-3988	1 July, 1964 Ser. 15	—	3-3½	2,125,000.00		
Less: Repaid						
	1 July, 1950			120,000.00		
	1 July, 1951			120,000.00		
Debtenture Liability to General 31st December, 1951.				\$1,885,000.00	62,225.00	120,000.00
				\$2,475,000.00	\$ 86,025.00	\$ 164,888.51

# CITY OF CALGARY SCHEDULE OF DEBTURE LIABILITY — WATERWORKS, 1951

Bylaw Number	Maturity	Term	Rate of Interest	Amount of Issue	Interest Provided in 1951	Principal
2591-2679	1 Jan., 1960	30	5	\$ 175,000.00	\$ 8,750.00	\$ 3,120.27
2595-2636	1 Apr., 1970	40	5	1,500,000.00	75,000.00	15,785.24
1029-1131-2213	1 Jan., 1951	10	4½	27,599.82		
1066-1131-2213	1 Jan., 1951	10	4½	32,389.87		
1129-1215-2213	1 Jan., 1952	10	4½	31,673.97	1,425.33	2,638.15
1230-1328-2213	1 Jan., 1953	11	4½	10,433.75	469.52	773.65
1198-1328-2213	1 Jan., 1953	11	4½	62,121.98	2,795.49	4,606.29
1362-1618-2213	1 Jan., 1953	10	4½	55,415.62	2,493.70	4,615.62
1375-1618-2213	1 Jan., 1953	10	4½	13,194.27	593.74	1,098.96
1483-1559-2213	1 Jan., 1954	11	4½	113,161.89	5,092.29	8,390.85
1652-2471-2213	1 Jan., 1956	11	4½	54,179.69	2,438.09	4,017.37
1719-2471-2213	1 Jan., 1956	11	4½	17,337.33	780.18	1,285.55
2595-2859	1 Jan., 1973	40	—	\$2,092,508.19	\$ 99,838.34	\$ 46,331.95
2595-2986	1 Jan., 1975	40	—	—	—	23,888.32
2595-3067	1 Jan., 1976	40	—	—	—	2,104.70
Less: Redeemed—						857.81
1029-1131-2213	1 Jan., 1951		27,599.82	\$2,092,508.19	\$ 99,838.34	\$ 73,182.78
1066-1131-2213	1 Jan., 1951		32,389.87	59,989.69		
4082-4103	1 Aug., 1970	20	2%	\$2,032,518.50	\$ 99,838.34	\$ 73,182.78
Less: Repaid—Feb. 1, 1951	20,455.60					
Aug. 1, 1951	20,660.16					
4082-4222	1 Aug., 1971	20	—	958,884.24	19,795.44	41,115.76
Debtore Liability to General 31st December, 1951			2%	1,000,000.00		
Interest on Capital Bank Loan Account				\$3,991,402.74	\$ 119,633.78	\$ 114,298.54
					38,111.50	
					\$ 157,745.28	

**CITY OF CALGARY**  
**SCHEDULE OF DEBENTURE LIABILITY**  
**HOSPITALS, 1951**

Bylaw Number	Maturity	Term	Rate of Interest	Amount of Issue	Interest Provided in 1951	Principal
757-902-2213	1 Jan., 1959	21	4½%	\$ 17,876.60	\$ 804.45	\$ 559.18
900-933-2213	1 Jan., 1959	31	4½	22,066.25	992.98	371.93
2199	1 Jan., 1954	30	5½	169,406.28	9,317.34	3,020.53
1314-1618-2213	1 Jan., 1958	15	4½	6,321.93	284.49	315.72
Less Rebonded Amount. No Bonds Issued, Bylaw 757-902-2213				\$ 215,671.06	\$ 11,399.26	\$ 4,267.36
				17,876.60		
* Assumed by General				\$ 197,794.46	* 1,984.23	* 866.73
3775-3987	1 July, 1979	30	Ser. 3-3½-3¾	\$ 197,794.46	\$ 9,415.03	\$ 3,400.63
Debenture Liability to General 31st December, 1951				3,000,000.00	103,500.00	
				\$3,197,794.46	\$ 112,915.03	\$ 3,400.63



# SUMMARY

Debenture Liability Refunding Series 1940-1941 (Bylaw 3515)	\$ 935,000.00
Debenture Liability Refunding Series 1942-1942a-1942-b (Bylaw 3532)	1,630,000.00
Debenture Liability Refunding Series 1943-1943a-1943b (Bylaw 3561)	600,000.00
Debenture Liability Refunding Series 1944-1971 (Bylaw 3654)	2,740,000.00
Debenture Issue Paving Transportation Routes (Bylaw 3957-3989)	1,055,000.00
Debenture Issue Storm Sewers (Bylaw 4005-4096)	576,000.00
Debenture Issue Special Local Improvements (Bylaw 3552)	5,441.43
Debenture Issue Special Local Improvements (Bylaw 3626)	586.21
Debenture Issue Special Local Improvements (Bylaw 3630)	17,523.49
Debenture Issue Special Local Improvements (Bylaw 3730)	20,897.52
Debenture Issue Special Local Improvements (Bylaw 3845)	1,210.58
Debenture Issue Special Local Improvements (Bylaw 3848)	48,428.95
Debenture Issue Special Local Improvements (Bylaw 3849)	28,700.03
Debenture Issue Special Local Improvements (Bylaw 3952)	122,161.46
Debenture Issue Special Local Improvements (Bylaw 3953)	36,601.79
Debenture Issue Special Local Improvements (Bylaw 3922-4062)	16,943.54
Debenture Issue Special Local Improvements (Bylaw 3709-4066)	56,328.32
Debenture Issue Special Local Improvements (Bylaw 4067-4097)	6,778.65
Debenture Issue Special Local Improvements (Bylaw 4068)	560,000.00
Debenture Issue Conversion Transit System (Bylaw 3780)	85,140.09
Debenture Issue Conversion Transit System (Bylaw 3956-3988)	360,000.00
Debenture Issue Extensions and Improvements Waterworks— (Bylaw 4082-4103)	1,885,000.00
Debenture Issue New General Hospital (Bylaw 3775-3987)	958,884.24
Debenture Issue Storm Sewers (Bylaw 4005-4218)	3,000,000.00
Debenture Issue Extensions and Improvements Waterworks— (Bylaw 4082-4222)	1,000,000.00
Debenture Issue Special Local Improvements (Bylaw 4195-4219)	450,000.00
Debenture Issue Special Local Improvements (Bylaw 4195-4219)	30,292.90
Debenture Issue Special Local Improvements (Bylaw 4196-4220)	290,000.00

Debenture Issue Special Local Improvements (Bylaw 4196-4220)			5,933.80
Debenture Issue Special Local Improvements (Bylaw 4197-4221)			160,000.00
Debenture Issue Special Local Improvements (Bylaw 4197-4221)			2,772.41
Total Debenture Liability 31st December, 1951			<u>\$17,685,625.41</u>
Electric Light and Power Department—Liability to General Department			
Calgary Transit System Liability to General Department	\$ 230,000.00	\$ 34,133.94	
Calgary Transit System Liability to General Dept. (Bylaw 3780)	360,000.00		
Calgary Transit System Liability to General Dept. (Bylaw 3956-3988)	1,885,000.00	2,475,000.00	
Waterworks Department Liability to General Department			
Waterworks Department Liability to General Dept. (Bylaw 4082-4103)	2,032,518.50		
Waterworks Department Liability to General Dept. (Bylaw 4082-4222)	958,884.24	3,991,402.74	
Hospitals Department Liability to General Department			
Hospitals Department Liability to General Department (Bylaw 3775-3987)	197,794.46		
Debenture Liability (General and Local Improvements) 31st Dec., 1951	3,000,000.00	3,197,794.46	9,698,331.14
			<u>\$ 7,987,294.27</u>

**CITY OF CALGARY**  
**STATEMENT OF OUTSTANDING DEBENTURES**  
**31st DECEMBER, 1951**

Bylaw	Rate of Interest	Date of Maturity	Amount	Where Payable
3515	3-3½%	(Refunding)— Serially to 1st July, 1961	\$ 935,000.00	Canada
3532	3-3½%	(Refunding)— Serially to 1 Jan., 1962	1,630,000.00	Canada
3561	3%	(Refunding)— Serially to 1 July, 1955	600,000.00	Canada
3654	2-2½-2¾-3%	(Refunding)— Serially to 1 July, 1961	2,740,000.00	Canada
3957-3989	3½%	Paving Transportation Routes— Serially to 1 July, 1969	1,055,000.00	Canada
4005-4096	3-3¼-3½%	Storm Sewers— Serially to 1 July, 1975	576,000.00	Canada
4005-4218	4%	Storm Sewers— Serially to 1 July, 1976	1,000,000.00	Canada
3780	3%	Transit System— Serially to 1 July, 1960	360,000.00	Canada
3956-3988	3-3½%	Transit System— Serially to 1 July, 1964	1,885,000.00	Canada
3775--3987	3-3½-3¾%	Hospitals— Serially to 1 July, 1979	3,000,000.00	Canada
4082-4103	2%	Waterworks— Serially to 1 Aug., 1970	958,884.24	Canada
4082-4222	2%	Waterworks— Serially to 1 Aug., 1971	1,000,000.00	Canada
			<u>\$15,739,884.24</u>	
3552	4%	Local Improvement— Serially to 1 Jan., 1965	\$ 5,441.43	Canada
3626	4%	Local Improvement— Serially to 1 Jan., 1956	586.21	Canada
3630	4%	Local Improvement— Serially to 1 Jan., 1961	17,523.49	Canada
3730	3½%	Local Improvement— Serially to 1 Jan., 1962	20,897.52	Canada
3845	3½%	Local Improvement— Serially to 1 Jan., 1958	1,210.58	Canada
3848	3½%	Local Improvement— Serially to 1 Jan., 1953	48,428.95	Canada
3849	3½%	Local Improvement— Serially to 1 Jan., 1963	28,700.03	Canada
3952	3½%	Local Improvements— Serially to 1 Jan., 1954	122,161.46	Canada
3953	3½%	Local Improvements— Serially to 1 Jan., 1964	36,601.79	Canada
3922-4062	3½%	Local Improvements— Serially to 1 Jan., 1960	16,943.54	Canada
3709-4066	3½%	Local Improvements— Serially to 1 Jan., 1970	56,328.32	Canada

4067-4097	3%	Local Improvements— Serially to 1 Jan., 1955	6,778.65	Canada
4067-4097	3%	Local Improvements— Serially to 1 July, 1955	560,000.00	Canada
4068	3½%	Local Improvements— Serially to 1 Jan., 1965	85,140.09	Canada
4195-4219	4%	Local Improvements— Serially to 1 July, 1956	450,000.00	Canada
4195-4219	4%	Local Improvements— Serially to 1 July, 1956	30,292.90	Canada
4196-4220	4%	Local Improvements— Serially to 1 July, 1961	290,000.00	Canada
4196-4220	4%	Local Improvements— Serially to 1 July, 1961	5,933.80	Canada
4197-4221	4%	Local Improvements— Serially to 1 July, 1966	160,000.00	Canada
4197-4221	4%	Local Improvements— Serially to 1 July, 1966	2772.41	Canada

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\$ 1,945,741.17

TOTAL OUTSTANDING DEBENTURES .....\$17,685,625.41

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<u>RESERVE FUNDS</u>		<u>Balance</u> 31st Dec. 1950	<u>Previous</u> <u>for year</u>	<u>Transfers</u>	<u>Earnings on</u> <u>Investments</u>	<u>Other Items</u>	<u>Balance</u> 31st Dec. 1951	<u>RESERVE FUNDS</u>
			<u>Credit</u>	<u>Dr.</u>	<u>Cr.</u>	<u>Dr.</u>	<u>Cr.</u>	
								<u>General</u>
Works and Improvements .....	\$ 154,016.48							Works and Improvements
Airport Improvements .....	63,811.13							Airport Improvements
Fire Dept. Bldgs. and Equipment .....	Nil							Fire Dept. Bldgs. and Equipment
Purchase of New Equipment .....	200,000.00	\$116,044.20						Purchase of New Equipment
Housing (Central Mortgage and Housing Corporation) .....	145,635.11							Housing (Central Mortgage and Housing Corporation)
Cenotaph Trust .....	1,958.11							Cenotaph Trust
Family Allowance Trust .....	557.96							Family Allowance Trust
Parking Meter Trust .....	62,969.63							Parking Meter Trust
Manchester Gravel Pit .....	7,694.16							Manchester Gravel Pit
Bow River Flood Relief .....	19,898.76							Bow River Flood Relief
Hospitalization—Non-Ratepayers .....	3,850.00							Hospitalization—Non-Ratepayers
Rehabilitation of Emergency Housing Sites .....	Nil							Rehabilitation of Emergency Housing Sites
Ex-Employees Group Life Claims .....	Nil							Ex-Employees Group Life Claims
							<u>1,047,309.17</u>	General Total
								<u>Electric Light</u>
Replacement of Fixed Assets .....	73,302.09							Replacement of Fixed Assets
Consumers' Deposits Interest .....	8,835.60	4,000.00						Consumers' Deposits Interest
								<u>Waterworks</u>
Purchase of New Equipment .....	113,942.83	100,000.00						Purchase of New Equipment
Consumers' Deposits Interest .....	5,529.14	1,000.00						Consumers' Deposits Interest
								<u>Transit System</u>
Amortization of Fixed Assets .....	176,069.66	40,000.00						Amortization of Fixed Assets
								<u>Hospitals</u>
Trust Funds .....	10,153.16							Trust Funds
Purchase of New Equipment .....	28,478.66							Purchase of New Equipment



REPORT  
of the  
Sinking Fund Trustees



of the  
CITY OF CALGARY  
as at  
DECEMBER 31st, 1951





## THE SINKING FUND TRUSTEES OF THE CITY OF CALGARY

Calgary, Alberta, January 18th, 1952.

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

The Sinking Fund Trustees of the City of Calgary beg to submit the following Report for the year ended 31st December, 1951.

## RECEIPTS AND DISBURSEMENTS

The total monies received by the Trustees during the year from various sources amounted to \$29,181.15, made up as follows:—

Cash in Bank of Montreal, 1st January, 1951:—

Consolidated Account .....	\$ 4,102.81
Debenture Account .....	24,808.70
Bank Interest .....	269.64
	<u>\$ 29,181.15</u>

The Receipts were applied as follows:—

Audit Fees .....	\$ 100.00
Expense re Calling Bonds for Redemption:— (Canadian Funds) .....	2.70
Payments in accordance with Refinancing Plan— City of Calgary Debentures called for Redemption (Par Value \$2,920.00) .....	\$ 2,920.00
Less: Discount on Sterling Debentures .....	750.67
	<u>\$ 2,169.33</u>

Cash in Bank of Montreal, 31st December, 1951:—

Consolidated Account .....	\$ 4,924.79
Debenture Account .....	21,984.33
	<u>26,909.12</u>
	<u>\$ 29,181.15</u>

Balance of Debentures Called and Outstanding, 31st December, 1950 .....

	\$ 23,444.33
Less: City of Calgary Debentures Redeemed and Cancelled during 1951 .....	2,920.00
	<u>\$ 20,524.33</u>

## BALANCE SHEET

## ASSETS

Cash in Bank of Montreal:—

Consolidated Bank Account .....	\$ 4,924.79
Debenture Savings Account No. 17965 .....	1,460.00
Redemption by Call Debenture Account:— (Canadian Funds) .....	\$ 19,524.33
(United States Funds) .....	1,000.00
	<u>20,524.33</u>
	<u>\$ 26,909.12</u>

## LIABILITIES

Debentures Matured and Unpaid .....	\$	1,460.00	
Debentures Called for Redemption, City of Calgary—Series 1938 to 1951, not presented .....			20,524.33
General Reserve:—			
Balance at Credit, 1st January, 1951 .....	\$	4,102.81	
Add: Bank Interest .....	\$269.64		
Discount Received on Sterling .....			
Debentures Redeemed .....	655.04	924.68	
			\$ 5,027.49
Deduct: Expense re Redemption by Call—			
(Canadian Funds) .....	\$	2.70	
Audit Fees .....	100.00	102.70	4,924.79
			<u>\$ 26,909.12</u>

## SINKING FUND TRUSTEES—IN TRUST—PERLEY BEQUEST

## Income Statement as at 31st December, 1951

Balance at Credit, 1st January, 1951 .....	\$	2,447.01
Bank Interest, 1951 .....		24.46
Balance at Credit, 31st December, 1951 .....	\$	<u>2,471.47</u>

## BALANCE SHEET

ASSETS	LIABILITIES
Cash in Bank .....	H. A. Perley Bequest .....
\$2,471.47	(Surplus)
	\$2,471.47

The Books, Accounts and Securities for the year ended 31st December, 1951, have been audited and examined by Messrs. Harvey, Morrison and Company, Chartered Accountants, and a copy of their certificate appears on the Balance Sheet, supplemented by a copy of their report to the Sinking Fund Trustees.

Respectfully submitted,  
H. A. HOWARD, Chairman.  
D. H. MACKAY, Mayor, Trustee.  
F. STAPELLS, Trustee.  
N. D. McDERMID, Alderman, Trustee.  
D. E. BATCHELOR, City Treasurer, Secretary

HARVEY, MORRISON & CO.,  
Chartered Accountants,  
Lougheed Building,  
Calgary, Alberta.

7th January, 1952.

The Chairman and Members,  
Board of Sinking Fund Trustees,  
City Hall, Calgary, Alberta.

Dear Sirs:—

We have completed our audit of the books of account of the Sinking Fund Trustees of the City of Calgary, including the accounts of the Perley Bequest—In Trust, for the year ended 31st December, 1951, and submit herewith the following statements which we have verified with the books:

**Sinking Fund**

1. Statement of Assets and Liabilities as at 31st December, 1951.
2. Statement of Cash Receipts and Payments for the year 1951.

**In Trust—Perley Bequest**

1. Statement of Assets and Liabilities as at 31st December, 1951.
2. Income Statement for the year 1951.

**SINKING FUND—**

The Revenue Surplus for the year was \$821.98 which was credited to the General Reserve. The Reserve now stands at \$4,924.79, being in effect a provision for the continuing expenses of the Board. Funds are available for all debentures matured or called for redemption and not yet presented for payment.

Yours faithfully,

HARVEY, MORRISON & CO.,  
Chartered Accountants.

CITY OF CALGARY

STATEMENT OF ASSETS AND LIABILITIES

ASSETS

## Cash in Bank of Montreal—

Consolidated Bank Account .....	\$	4,924.79
Debenture Savings Account No. 17965 .....		1,460.00

## Redemption by Call Debenture Account—

Canadian Funds .....	\$	19,524.33	
United States Funds .....		1,000.00	20,524.33

\$ 26,909.12

CITY OF CALGARY

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

## Receipts

## Cash in Bank, 1st January, 1951 —

Consolidated Account .....	\$	4,102.81	
Debenture Accounts .....		24,808.70	\$28,911.51
Bank Interest .....			269.64

\$29,181.15

**SINKING FUND TRUSTEES**

AS AT 31st DECEMBER, 1951

**LIABILITIES**

Debentures Matured and Unpaid .....		\$ 1,460.00
Debentures Called for Redemption—		
City of Calgary—Series 1938 to 1951—		
Not Presented .....		20,524.33
General Reserve—		
Balance at Credit 1st January, 1951 .....	\$4,102.81	
Add: Bank Interest .....	\$269.64	
Discount Received on Sterling		
Debentures Redeemed .....	655.04	924.68
		<u>\$5,027.49</u>
Deduct: Expenses .....	102.70	4,924.79
		<u>\$ 26,909.12</u>

Calgary, Alberta, 7th January, 1952.

We have audited the books of account of the Sinking Fund Trustees of the City of Calgary for the year ended 31st December, 1951, and have received all the information and explanations we have required. In our opinion, the above Balance Sheet is properly drawn up so as to show a true and correct view of the financial position of the Sinking Fund as at 31st December, 1951, and as shown by the books.

HARVEY, MORRISON & CO.,  
Chartered Accountants.

**SINKING FUND TRUSTEES**

FOR THE YEAR ENDED 31st DECEMBER, 1951

**Disbursements**

Expenses for Year .....	\$ 102.70	
Payments in Accordance with Refinancing Plan—		
Debentures Redeemed .....	\$ 2,920.00	
Less: Discount on Sterling		
Debentures .....	750.67	2,169.33
Cash in Bank, 31st December, 1951 —		
Consolidated Account .....	\$ 4,924.79	
Debenture Account .....	21,984.33	26,909.12
		<u>\$29,181.15</u>

CITY OF CALGARY — SINKING FUND TRUSTEES  
IN TRUST — PERLEY BEQUEST

STATEMENT OF ASSETS AND LIABILITIES AS AT 31st DECEMBER, 1951

<u>ASSETS</u>	<u>SURPLUS</u>
Cash in Bank .....	H. A. Perley Bequest .....
	\$2,471.47
	<u>\$2,471.47</u>

Calgary, Alberta, 7th January, 1952.

We have audited the books of account of the Sinking Fund Trustees, In Trust—Perley Bequest, for the year ended 31st December, 1951, and have received all the information and explanations we have required. The above Balance Sheet is, in our opinion, properly drawn up so as to exhibit a true and correct view of the financial position of the Perley Bequest Fund as at 31st December, 1951, and as shown by the books.

HARVEY, MORRISON & CO.,  
Chartered Accountants.

CITY OF CALGARY

SINKING FUND TRUSTEES—IN TRUST—PERLEY BEQUEST

Income Statement for the Year ended 31st December, 1951

Cash in Bank, 1st January, 1951 .....	\$2,447.01
Bank Interest, 1951 .....	24.46
Cash in Bank, 31st December, 1951 .....	<u>\$2,471.47</u>



REPORT  
of the  
CIVIC EMPLOYEES'  
PENSION FUND



of the  
CITY OF CALGARY

as at  
DECEMBER 31st, 1951



## CIVIC EMPLOYEES PENSION FUND

April 8th, 1952.

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

The Trustees of the Pension Fund for City Employees present the annual report of the operations of that Fund for the year ended December 31st, 1951

At the end of 1951, 1044 employees were contributing to the Fund representing the following departments:

Electric Light Department .....	118	
Transit System .....	301	
Waterworks Department .....	116	
Hospital Department .....	105	
Paving Department .....	10	
General Departments .....	288	
Calgary Library Board .....	17	
Calgary Public School Board .....	84	
Calgary Separate School Board .....	5	1044

The following movement of members occurred during 1951:

Members as at December 31st, 1950 .....	1062	
Add: New Members 1951 .....	158	
	1220	
Deduct: Deceased 1951 .....	1	
Pensioned .....	37	
Resigned .....	138	176
		1044

257 pensions are now being paid from the Fund:

To former employees .....	241	
To widows of former employees .....	10	
To widows of pensioners .....	4	
To estate of former employees .....	2	257

Assets of the Fund, not including Accrued Liability, amount to \$2,447,838.59 made up of:

Bonds—City of Calgary .....	\$1,292,891.54
Calgary School District No. 19 .....	139,981.46
Edmonton School District No. 7 .....	48,000.00
Lethbridge School District No. 9 .....	11,335.30
City of Vancouver .....	48,312.12
City of Winnipeg .....	75,000.00
Province of Ontario .....	100,000.00
Dominion of Canada .....	439,555.19
	\$2,155,075.61

Note: The par value of these bonds is \$2,150,341.72.

Cash: Bank of Montreal .....	\$ 214,267.48
Accrued Interest on Investments .....	21,446.16
Accounts Receivable: Contributions on account of December, 1951, salaries and wages, collectible January 15th, 1952 .....	33,606.58
Deficiency Earnings .....	23,442.76
	\$2,447,838.59

Accruals to and disbursements from the Fund in 1951 were:

Fund as at December 31st, 1950 .....\$2,129,032.28

Add: Cash Receipts:

Members' % Contributions—

City of Calgary Employees .....	\$139,139.87	
Calgary Library Board Employees .....	2,050.94	
Calgary Public School Board Employees.....	10,918.19	
Calgary Separate School Board Employees .....	677.86	
Special .....	417.30	153,204.16

Employers' % Contributions—

City of Calgary .....	118,358.99	
Calgary Library Board .....	1,877.08	
Calgary Public School Board .....	9,101.01	
Calgary Separate School Board .....	539.79	
Special .....	417.30	130,294.17

Interest on Accrued Liability—

City of Calgary .....	103,889.64
Calgary Library Board .....	2,083.41
Calgary Public School Board .....	10,397.76
Calgary Separate School Board .....	753.93
Deficiency Earnings 1950 .....	9,656.99
Investment Earnings .....	68,251.30
Increase of Accrued Interest .....	2,791.71
Increase of Accounts Receivable .....	17,701.41
Miscellaneous Receipts .....	7,442.40

\$2,635,499.16

Less: Amortization of Investments ..... 4,073.84

\$2,631,425.32

**Less: Disbursements**

Pensions Paid .....	\$135,058.40	
Death Benefits Paid .....	5,055.48	
Contributions Refunded .....	43,472.85	183,586.73

\$2,447,838.59

Administration Expenses of the Fund are paid by the City of Calgary and the Associated Boards.

Earnings of the Fund were less than the requirements in the amount of \$23,442.76.

Requirements .....	\$209,366.47
Earnings .....	185,923.71

\$ 23,442.76

Under the provisions of the Pension Fund Bylaw this deficiency is recoverable from the City of Calgary and the Associated Boards and appears in the foregoing statements as an Account Receivable.

During 1951 Pension Fund Bylaw 3016 was amended by the City Council to provide for retirement of females at age sixty and also to eliminate maximum pension provisions. The necessary adjustment was made to the Accrued Liability as recommended by the Actuary, Professor N. E. Sheppard.

The attached reports, statements, balance sheets, etc., have been prepared by the Auditors of the Fund, Harvey Morrison and Company, Chartered Accountants, and give the complete details of the financial operations of the Fund.

This report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.

(sgd.) E. A. Hookway, Comm. of Finance, Trustee.

(sgd.) E. M. Bredin, City Solicitor, Trustee.

(sgd.) F. C. Bodie, Trustee.

(sgd.) Wm. Garnett, Trustee.

(sgd.) A. Wm. Northover, Secretary.

Lougheed Building,  
Calgary, Alberta.  
24th March, 1952.

Board of Trustees,  
The Pension Fund for Civic Employees,  
Calgary, Alberta.

Dear Sirs:—

We have completed our audit of the books of account of the Pension Fund for Civic Employees of the City of Calgary for the year ended 31st December, 1951, and attach hereto the following statements which we have verified with the books:

1. Balance Sheet as at 31st December, 1951.
2. Statement of Cash Receipts and Payments for the year 1951.
3. Statement of Revenue and Interest Requirements for the year 1951.

The Investments of the Fund and the percentages (Par Value) to the total are as follows:

	Par Value	Percentages
City of Calgary .....	\$1,288,808.40	59.94%
Dominion of Canada .....	440,000.00	20.46
Calgary School District No. 19 .....	142,033.32	6.60
Province of Ontario .....	100,000.00	4.65
City of Winnipeg .....	75,000.00	3.49
Edmonton School District No. 7 .....	48,000.00	2.23
City of Vancouver .....	45,000.00	2.10
Lethbridge Separate School District No. 9 .....	11,500.00	.53
	<u>\$2,150,341.72</u>	<u>100.00%</u>

The earnings of the Fund for the year 1951 were \$23,442.76 below the necessary requirements calculated at the interest rate of  $4\frac{1}{2}\%$ . The average investment income is approximately 3.2% which accounts for the above deficit.

Under the terms of By-law 3016 (31) the year's deficit is recoverable from the City of Calgary, the School Boards and the Library and the amount is shown on the Balance Sheet as an Account Receivable.

Yours faithfully

HARVEY, MORRISON & CO.,  
Chartered Accountants.

## ASSETS

## Accrued Liability

City of Calgary .....	\$2,391,008.00
Calgary Public Library .....	51,863.00
Calgary Public School Board .....	239,848.00
Calgary Separate School Board .....	17,406.00
	\$2,700,125.00

## Investments

Par Value	Book Value
-----------	------------

Debentures of—	
City of Calgary .....	\$1,288,808.40
Calgary School Dist.	
No. 19 .....	142,033.32
Edmonton School Dist.	
No. 7 .....	48,000.00
Lethbridge Sep. School	
Dist. No. 9 .....	11,500.00
City of Vancouver .....	45,000.00
City of Winnipeg .....	75,000.00
Province of Ontario .....	100,000.00
Dominion of Canada .....	440,000.00
	<u>\$2,150,341.72</u>

2,155,075.61

Accrued Interest on Investments

21,446.16

## Accounts Receivable

Members' and Employers' Contributions and Interest for the month of December, 1951, received in January, 1952 .....	\$33,606.58
Earnings Deficiency—1951—	
Recoverable .....	23,442.76
	57,049.34

Cash in Bank of Montreal, 31st December, 1951 ..

214,267.48

\$5,147,963.59

Calgary, Alberta, 24th March, 1952.

We have audited the books of account of the Pension Fund for Civic Employees of the City of Calgary for the year ended 31st December, 1951, and have received all the information and explanations we have required. The investments shown on the Balance Sheet have been inspected by us. In our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the financial position of the Fund as at 31st December, 1951, and as shown by the books.

HARVEY, MORRISON & CO., Chartered Accountants.

## LIABILITIES

Deferred Investment Income .....

\$ 1,477.84

## Pension Reserve

Balance at Credit .....

\$6,043,126.45

## Deduct

Death Benefits Paid .....

\$123,566.02

Pensions Paid .....

776,558.96

900,124.98

5,143,001.47

Special Annuity Reserve .....

3,446.16

Claimable Contributions .....

38.12

## Earnings Deficiency

Investment Income .....

\$ 638,285.80

Interest on Accrued Liability .....

819,462.18

\$1,457,747.98

Deduct Interest Requirements .....

1,481,190.74

Deficiency Recoverable—see Contra .....

\$ 23,442.76

\$5,147,963.59



# THE PENSION FUND FOR CIVIC EMPLOYEES OF THE CITY OF CALGARY

## STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1951

### Interest Requirements

Interest on the Fund at 4½% as calculated by the  
formula of Professor N. E. Sheppard .....

\$209,366.47

### Revenue

#### Interest on Accrued Liability—

City of Calgary .....	\$105,124.94
Calgary Public Library .....	2,166.86
Calgary Public School Board .....	10,529.55
Calgary Separate School Board .....	763.73
	<hr/>
	\$118,585.08

#### Investment Income—

Cash Received—Net .....	\$ 68,251.30
Deferred Income—1951 Proportion .....	369.46
Increase in Accrued Interest .....	2,791.71
	<hr/>
	\$ 71,412.47

Less: Amortization of Premiums on Debentures .....	4,073.84
	<hr/>
	67,338.63

#### Pension Fund Short Earnings—

(Deficit) 1951 .....

23,442.76

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\$209,366.47

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---

23,442.76

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---

\$209,366.47

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**THE PENSION FUND FOR CIVIC EMPLOYEES**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**RECEIPTS**

Cash in Bank, 1st January, 1951 ..... \$ 18,828.45

**Members' Contributions—**

City of Calgary Employees:		
Electric Light Department .....	\$ 22,687.47	
Transit System .....	42,440.75	
Waterworks Department .....	19,000.12	
Hospitals .....	12,060.03	
Paving Department .....	1,920.97	
General Departments .....	41,030.53	
Calgary Public Library Employees .....	2,050.94	
Calgary Public School Board Employees .....	10,918.19	
Calgary Separate School Board Employees .....	677.86	
Special Contributions .....	417.30	153,204.16

**City of Calgary Contributions—**

Electric Light Department .....	\$ 16,258.58	
Transit System .....	39,519.79	
Waterworks Department .....	14,029.01	
Hospital Department .....	11,002.71	
Paving Department .....	1,620.31	
General Departments .....	35,928.59	
Special .....	417.30	
	\$118,776.29	
Interest on Accrued Liability .....	103,889.64	222,665.93

**Employer's Contribution—**

Short Earnings 1950 .....	9,656.99
---------------------------	----------

**Calgary Public Library—**

Contributions .....	\$ 1,877.08	
Interest on Accrued Liability .....	2,083.41	3,960.49

**Calgary Public School Board—**

Contributions .....	\$ 9,101.01	
Interest on Accrued Liability .....	10,397.76	19,498.77

**Calgary Separate School Board—**

Contributions .....	\$ 539.79	
Interest on Accrued Liability .....	753.93	1,293.72

**Investment Income .....**

	\$ 69,718.74	
Deduct: Accrued Interest Paid .....	1,467.44	68,251.30

Transfers from Fire and Police Pension Funds—  
 (Members transferred) .....

7,135.24

Members re Vacations without Pay .....

307.16

\$504,802.21

## OF THE CITY OF CALGARY

FOR THE YEAR ENDED DECEMBER, 1951

## DISBURSEMENTS

Investments Purchased—				Par Value	Cost
Dominion of Canada	3	%	1966	75,000.00	75,000.00
Dominion of Canada	3	%	1966	50,000.00	50,000.00
City of Calgary	4	%	1956	30,292.90	30,292.90
City of Calgary	4	%	1961	5,933.80	5,933.80
City of Calgary	4	%	1966	2,772.41	2,772.41
City of Calgary	3½	%	1960/68	11,000.00	10,018.50
Edmonton Sch'l Dist.	4½	%	1962/71	48,000.00	48,000.00
Lethbridge Roman Catholic					
School District	4¾	%	1956/81	11,500.00	11,335.30
Province of Ontario	4	%	1961	100,000.00	100,000.00
City of Vancouver	5	%	1965	25,000.00	26,875.00
City of Vancouver	5	%	1965	20,000.00	21,500.00
City of Winnipeg	4	%	1969	75,000.00	75,000.00
				<u>\$454,499.11</u>	<u>\$456,727.91</u>
Investments Sold or Redeemed—					
Calgary School District				\$ 17,833.33	\$ 17,833.33
City of Calgary				158,571.58	158,571.58
Dominion of Canada				175,000.00	173,375.00
				<u>\$351,404.91</u>	<u>\$349,779.91</u>
Net Investments Purchased				<u>\$103,094.20</u>	\$106,948.00
Pensions Paid					135,058.40
Claimable Contributions—Members					43,472.85
Death Benefits—Re 1950				\$3,555.48	
Re 1951				1,500.00	5,055.48
Cash in Bank, 31st December, 1951					<u>214,267.48</u>

\$504,802.21



REPORT  
of the  
Police Pension Fund



of the  
CITY OF CALGARY

as at  
DECEMBER 31st, 1951



S BURNAND, PRINTER, CALGARY





## POLICE PENSION FUND

April 7, 1952.

To His Worship the Mayor and Council,  
of the City of Calgary.

Ladies and Gentlemen:

The Police Pension Fund Trustees desire to submit their Twenty-fourth Annual Report on the administration of the Fund for the year ending December 31, 1951.

At the end of the fiscal year there were 163 members contributing to the Fund.

Members at December 31, 1950 .....	143
New members .....	46
	189

Less:

Pensioned in 1951 .....	2
Resigned in 1951 .....	21
Transferred to General .....	3
	26
	163

Pensions were being paid to 31 former members or their estates at December 31, 1951.

The Assets of the Fund other than the Accrued Liability amounted to \$451,969.60 made up as follows:

Investments—

Bonds—City of Calgary .....	\$235,097.38	
Calgary School District No. 19 .....	12,162.38	
Edmonton School District No. 7 .....	15,000.00	
City of Vancouver .....	5,367.00	
Province of Ontario .....	10,000.00	
Dominion of Canada .....	154,978.94	\$432,605.70

Par Value of above bonds, \$430,222.19.

Accrued Interest .....	5,354.09
Accounts Receivable .....	4,724.90
Cash in Bank .....	9,284.91
	\$451,969.60

At December 31, 1950, the Fund amounted to ..... \$407,150.96

During the year Receipts and Disbursements were as follows:

Receipts:—

Members' Contributions .....	\$ 23,613.05	
City's Contributions .....	23,141.19	
Interest on Accrued Liability .....	9,660.84	
Interest Earnings .....	12,247.23	
Donations and Fees (Court Costs) .....	5,518.35	
Increase in Accrued Interest .....	659.32	
Increase in Accounts Receivable .....	788.78	75,628.76
		<u>\$482,779.72</u>

Less: Amortization of Discount and Profit on Redemption and Sale of Investments .....	312.97
	<u>\$482,466.75</u>

Disbursements:—

Pensions Paid .....	25,376.94	
Contributions Refunded: Members' .....	5,120.21	30,497.15

Fund as at December 31, 1951 .....	<u>\$451,969.60</u>
------------------------------------	---------------------

During the current year Interest Earnings were less than the requirements of the Fund in the amount of \$6,318.45.

Interest Requirements .....	\$ 28,865.65
Interest Earnings .....	22,547.20
	<u>\$ 6,318.45</u>

The Administration Expenses of the Fund were borne by the City.

The books of the Fund have been audited and the securities checked by the Fund's Auditors, Harvey, Morrison & Co., Chartered Accountants, and their Certificate of Audit appears on the accompanying Balance Sheet.

This Report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.

(sgd.) L. S. Partridge, Inspector, Trustee.

(sgd.) J. MacKenzie, Sergt., Trustee.

(sgd.) E. A. Hookway, Commissioner of Finance, Trustee.

(sgd.) E. M. Bredin, City Solicitor, Trustee.

(sgd.) D. Little, Secretary.

Lougheed Building,  
Calgary, Alberta.

22nd March, 1952.

Board of Trustees,  
Police Department Pension Fund,  
Calgary, Alberta.

Dear Sirs:—

We have completed our audit of the books of account of the Police Department Pension Fund of the City of Calgary for the year ended 31st December, 1951, and attach hereto the following statements which we have verified with the books:—

1. Balance Sheet as at 31st December, 1951.
2. Statement of Cash Receipts and Disbursements for the year 1951.
3. Statement of Revenue and Interest Requirements for the year 1951.

The Investments of the Fund and the percentages (Par Value) to the total held are as follows:

	Par Value	Percentages
City of Calgary .....	\$232,722.19	54.09%
Calgary School District No. 19....	12,500.00	2.90
Edmonton School Dist. No. 7....	15,000.00	3.49
City of Vancouver .....	5,000.00	1.16
Province of Ontario .....	10,000.00	2.33
Dominion of Canada .....	155,000.00	36.03
	<u>\$430,222.19</u>	<u>100.00%</u>

The earnings of the Fund for the year 1951 are \$6,318.45 below the necessary requirement calculated at the interest rate of  $4\frac{1}{2}\%$ . This is due to the fact that the majority of the investments of the Fund yield an interest return below the  $4\frac{1}{2}\%$  rate. After providing for the above 1951 deficit the accumulated surplus stands at \$8,568.81.

Yours faithfully,  
HARVEY, MORRISON & CO.,  
Chartered Accountants.

POLICE DEPARTMENT PENSION FUND OF THE CITY OF CALGARY  
BALANCE SHEET AS AT 31st DECEMBER, 1951

ASSETS		LIABILITIES	
City of Calgary—Accrued Liability	\$256,352.50	Deferred Investment Income	\$ 1,052.77
Investments—		Pension Reserve	\$891,125.02
Par value		Deduct: Death Benefits	
City of Calgary	\$232,722.19	Paid	\$ 35,125.34
Calgary School Dist. No. 19	12,500.00	Pensions Paid	192,424.50
Edmonton School Dist.			
No. 7	15,000.00	Surplus Earnings	
City of Vancouver	5,000.00	Investment Income	\$215,133.02
Province of Ontario	10,000.00	Interest on Accrued Liability	82,430.94
Dominion of Canada	155,000.00		
	\$430,222.19	Deduct: Interest Requirements	\$297,563.96
			288,995.15
Accrued Interest Receivable	5,354.09		
Accounts Receivable	4,724.90		
Cash in Bank of Montreal, 31st December, 1951	9,284.91		
	\$708,322.10		\$708,322.10

Calgary, Alberta, 22nd March, 1952.

We have audited the books of account of the Police Department Pension Fund of the City of Calgary for the year ended 31st December, 1951 and have received all the information and explanations we have required. The Investments shown on the Balance Sheet have been inspected by us. In our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the financial position of the Fund as at 31st December, 1951, and as shown by the books.

HARVEY, MORRISON & CO., Chartered Accountants.

# STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31st DECEMBER, 1951

## Receipts

Cash in Bank, 1st January, 1951	\$ 23,897.15
Members' Percentage Contributions	23,613.05
City's Percentage Contributions	23,141.19
Interest on Accrued Liability	9,660.84
Donations and Fees (Court Costs)	5,518.35
Interest on Investments—	
Cash Received	\$12,558.01
Less: Accrued Interest Paid	310.78
	<u>12,247.23</u>

## Disbursements

Investments Purchased—	Par Value	Cost Value
Dom. of Canada 3% 1966	\$25,000.00	\$25,000.00
Dom. of Canada 1957	10,000.00	10,000.00
Edmonton School District 4½% 1959/66	15,000.00	15,000.00
City of Vancouver 5% 1965	5,000.00	5,375.00
Province of Ontario 4% 1961	10,000.00	10,000.00
	<u>\$65,000.00</u>	<u>\$65,375.00</u>

## Less Redeemed—

City of Calgary and Calgary School District	\$ 7,079.25	7,079.25
	<u>\$57,920.75</u>	

Claimable Contributions—Members	5,120.21
Pensions Paid	25,376.94
Cash in Bank, 31st December, 1951	9,284.91

\$98,077.81

\$98,077.81

## STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1951

## Interest Requirements

Interest at  $4\frac{1}{2}\%$  on the Fund, as calculated by the  
formula of Professor N. E. Sheppard -----

\$ 28,865.65

## Revenue

\$ 9,848.34

Interest on Accrued Liability -----

Investment Income-----

Cash Received—Net ----- \$ 12,247.23

Deferred Income—1951 Proportion ----- 105.28

Increase in Accrued Interest ----- 659.32

\$ 13,011.83

Less: Amortization of Debenture

Premiums -----

312.97

12,698.86

Pension Fund Short Earnings (Deficit) 1951 -----

6,318.45

\$ 28,865.65

\$ 28,865.65

REPORT  
of the  
Fire Pension Fund



of the  
CITY OF CALGARY  
as at  
DECEMBER 31st, 1951





## FIRE DEPARTMENT PENSION FUND

April 14th, 1952.

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

The Trustees of the Fire Department Pension Fund present their report on the operations of that Fund for the calendar year 1951.

At December 31st, 1951, there were 192 employees contributing to the Fund.

Members at December 31st, 1950 .....	159		
Add: New members 1951 .....	55		
		214	
Less: Resigned, 1951 .....	17		
Pensioned, 1951 .....	5	22	192

27 former members were receiving pensions at the end of the year under review.

At the year's end the Assets of the Fund, other than the Accrued Liability, were:—

Bonds—City of Calgary .....	\$222,471.40
Calgary School District No. 19 .....	22,888.72
City of Vancouver .....	5,367.00
City of Winnipeg .....	995.20
Province of Ontario .....	10,000.00
Dominion of Canada .....	164,574.99
	<u>\$426,297.31</u>

Note:—The par value of the above bonds is \$423,297.31.

Accrued Interest .....	5,308.74
Cash, Bank of Montreal .....	9,653.03
Accounts Receivable:	

Contributions on account of December 1951

salaries deductible January 15th, 1952 .....	\$5,725.31	
Deficiency of Earnings .....	4,040.27	9,765.58
		<u>\$451,024.66</u>

Accruals to and disbursements from the Fund during 1951 were:—		
Fund as at December 31st, 1950 .....		\$412,770.92
Add: Cash Receipts—		
Members' % Contributions .....	26,128.88	
City's % Contributions .....	24,991.41	
Interest on Accrued Liability .....	15,632.72	
Interest on Investments .....	12,322.59	
Donations .....	135.00	
Increase on Accounts Receivable .....	992.46	
Deficiency Earnings .....	4,040.27	
Increase of Accrued Interest .....	336.67	
		<u>\$497,350.92</u>
Less: Amortization of Premiums .....	423.39	
		<u>\$496,927.53</u>
Less: Disbursements:		
Pensions Paid .....	\$26,821.00	
Contributions Refunded .....	19,081.87	45,902.87
		<u>\$451,024.66</u>

Earnings of the Fund are less than requirements in the amount of \$5,458.10.

Requirements .....	\$33,590.29
Earnings .....	28,132.19
	<u>\$ 5,458.10</u>

The balance of the previously accumulated reserve amounted to \$1,417.83, leaving a balance of \$4,040.27 which is collectible from the City of Calgary and appears as an Account Receivable in the foregoing Statement of Assets.

By action of the City Council, Bylaw No. 2600 was amended during 1951 eliminating the maximum pension provisions and the Accrued Liability was adjusted in accordance with the recommendations of the Actuary, Professor N. E. Sheppard, M.A.

Attached are Balance Sheets, reports and various statements prepared by Harvey, Morrison and Company, Chartered Accountants, who have conducted the annual audit of the Fund, and these give the complete details of the operations of the Fund.

This report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.  
 (sgd.) E. M. Bredin, City Solicitor, Trustee.  
 (sgd.) J. M. Miller, City Clerk, Trustee.  
 (sgd.) R. F. Beland, Trustee.  
 (sgd.) C. E. Hopkinson, Trustee.  
 (sgd.) A. Wm. Northover, Secretary.

Lougheed Building,  
Calgary, Alberta.  
21st March, 1952.

Board of Trustees,  
Fire Department Pension Fund,  
Calgary, Alberta.

Dear Sirs:—

We have completed our audit of the books of account of the Fire Department Pension Fund of the City of Calgary for the year ended 31st December, 1951, and attach hereto the following statements which we have verified with the books:

1. Balance Sheet as at 31st December, 1951.
2. Statement of Cash Receipts and Disbursements for the year 1951.
3. Statement of Revenue and Interest Requirements for the year 1951.

The investments of the Fund and the percentages of these investments (par value) to the total held are as follows:

	Par Value	Percentage
City of Calgary .....	\$220,210.58	52.03%
Calgary School District No. 19....	23,000.00	5.43
City of Vancouver .....	5,000.00	1.18
City of Winnipeg .....	1,000.00	.24
Province of Ontario .....	10,000.00	2.37
Dominion of Canada .....	164,000.00	38.75
	<u>\$423,210.58</u>	<u>100.00%</u>

The earnings of the Fund for the year 1951 are \$5,458.10 below the necessary requirements calculated at an interest rate of  $4\frac{1}{2}\%$ . This is due to the fact that the majority of the investments of the Fund yield an interest return below the  $4\frac{1}{2}\%$  rate. Under the provisions of the Fire Pension Fund By-law, the accumulated deficiency of \$4,040.27 is recoverable from the City of Calgary.

Yours faithfully

HARVEY, MORRISON & CO.,  
Chartered Accountants.

## FIRE DEPARTMENT PENSION FUND OF THE CITY OF CALGARY

## BALANCE SHEET AS AT 31st DECEMBER, 1951

Assets		Liabilities	
<b>City of Calgary—Accrued Liability Investments—</b>		<b>Deferred Investment Income</b>	
City of Calgary	Par value	Pension Reserve	\$983,847.35
Calgary Sch'l Dist. No. 19	\$220,210.58	Deduct Death Benefits Pd.	\$ 40,000.00
City of Vancouver	23,000.00	Pensions Paid	128,283.45
City of Winnipeg	5,000.00		
Province of Ontario	1,000.00	<b>Surplus Earnings</b>	
Dominion of Canada	10,000.00	Investment Income	\$161,790.70
	164,000.00	Interest on Accrued Liability—	
		City of Calgary	94,026.29
	<u>\$423,210.58</u>		
Accrued Interest Receivable	426,297.31	Deduct: Interest Requirements	\$255,816.99
Accounts Receivable—	5,308.74		259,857.26
Members' and Employers' Contributions and interest for the month of December, 1951, received in January, 1952		Deficiency recoverable from City of Calgary—see Contra	\$ 4,040.27
City of Calgary—Earnings Deficiency	5,725.31		
Cash in Bank of Montreal, 31st December, 1951	9,653.03		
	<u>\$816,199.66</u>		
			<u>\$816,199.66</u>

Calgary, Alberta, 21st March, 1951.

We have audited the books of account of the Fire Department Pension Fund of the City of Calgary for the year ended 31st December, 1951, and have received all the information and explanations we have required. The investments shown on the Balance Sheet have been inspected by us. In our opinion, the above Balance Sheet is properly drawn up so as to exhibit a true and correct view of the financial position of the Fund as at 31st December, 1951, and as shown by the books.

HARVEY, MORRISON & CO., Chartered Accountants.

# STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31st DECEMBER, 1951

Receipts		Disbursements		
Cash in Bank, 1st January, 1951	\$ 17,329.32	<b>Investments Purchased—</b>		
Members' Percentage Contributions	26,128.88	Dom. of Canada 3% 1966	Par Value	Cost Value
City's Percentage Contributions	24,991.41	Dom. of Canada 1957	\$25,000.00	\$25,000.00
Interest on Accrued Liability	15,632.72	City of Vancouver 5% 1965	5,000.00	5,000.00
Donations	135.00	Province of Ontario 4% 1961	5,000.00	5,375.00
Interest on Investments—			10,000.00	10,000.00
Cash Received	\$12,498.37			
Less: Accrued Interest Paid	175.78		\$45,000.00	\$45,375.00
		Less: Redeemed—		
		City of Calgary	4,390.98	4,390.98
			<u>\$40,609.02</u>	<u>\$40,984.02</u>
		Claimable Contributions—Members		19,081.87
		Pensions Paid		26,821.00
		Cash in Bank, 31st December, 1951		<u>9,653.03</u>

\$ 96,539.92

\$ 96,539.92

# STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1951

## Interest Requirements

Interest at  $4\frac{1}{2}\%$  on the Fund, as calculated by the  
formula of Professor N. E. Sheppard .....\$ 33,590.29

## Revenue

Interest on Accrued Liability .....\$ 15,832.74  
Investment Income—

Cash Received—Net .....\$12,322.59  
Deferred Income—1951 Proportion --- 63.58  
Increase in Accrued Interest ..... 336.67

\$12,722.84

Deduct Amortization of Debenture  
Premiums ..... 423.39

12,299.45

Pension Fund Short Earnings (Deficit) 1951 ..... 5,458.10

\$ 33,590.29

5,458.10  
\$ 33,590.29



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Calgary, Alta.  
"Department of the City of Calgary  
Financial Services

1952

GOVT PUBNS



# Financial Statements

of the

## CITY OF CALGARY

for the

YEAR ENDING DECEMBER 31st,

1952

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### REPORTS

of the

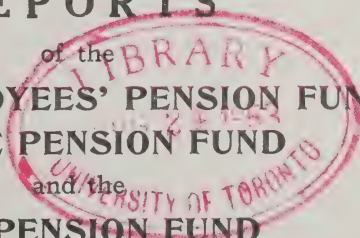
**CIVIC EMPLOYEES' PENSION FUND**

**POLICE PENSION FUND**

and the

**FIRE PENSION FUND**

of the City of Calgary as at December 31st, 1952







CITY OF CALGARY



Financial  
Statistics  
1952



# Financial Statistics, 1952

## MUNICIPALITY OF THE CITY OF CALGARY PROVINCE OF ALBERTA

### Assessment:—

Assessed Value for Taxation, 1952 .....		\$108,041,731.00
Exemptions not included above (land) .....	\$ 5,505,850.00	
Improvements (60%) .....	18,162,495.00	23,668,345.00

### Tax Rate, 1952:—

General .....	17.3055	mills
Debt Charges, Interest, etc. ....	11.0969	"
Hospitals .....	2,8526	"
Parks .....	4,0435	"
Library .....	1,2302	"
Schools .....	29,9494	"
	66.4781	"
Less:		
Grant-in-Aid—Prov. Govt. ..	7.2281	"
	59.2500	"

Total accumulated Tax Arrears at end of last fiscal year, 1951 ..	\$	348,695.07
Amount of 1952 Tax Levy (including General, Local Improvements, Business, etc., including Penalties, less Discount allowed) ..		7,809,368.19
Amount of 1952 Tax Levy uncollected .....		303,457.88

### Assets and Liabilities:—

Value of Municipality's Assets, at 31st December, 1952 .....	33,211,460.70
Total Debenture Debt (as divided below) .....	20,760,538.13

### Analysis of Debenture Debt:—

Total Outstanding Debentures, 31st December, 1952 .....	20,760,538.13
Due from Electric Light and Power—	
Debenture Account .....	\$ 34,133.94
Due from Waterworks—Debenture Account ..	4,856,215.22
Due from Transit System—Debenture Acct. ....	2,265,000.00
Due from Local Imp. (Property Share) .....	2,818,386.93
General, including Hospitals and City Share of Local Improvements .....	10,786,802.04
	\$20,760,538.13
	20,760,538.13

Net Result after deducting  
Operating Expenses, De-  
preciation and Debt  
Charges.

**Public Utilities:—**

Results for year ending 31st December, 1952:—

Electric Light and Power .....	Surplus	\$	382,410.78
Waterworks .....	Surplus		5,835.06
Paving .....	Surplus		23,304.02
	Surplus	\$	<u>411,549.86</u>

Surplus transferred to General Revenue ..... \$411,549.86

**Hospitals:—**

Cost to Ratepayers, including Special Hospitalization Plan merged in General Account, 1952 .....	\$	322,717.81
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**General Information:—**

Present Population (1951 Dominion) .....	129,060
Population, 5 years ago .....	104,718
Area of Municipality—Acres .....	25,528
Percentage of Improvement Taxes in 1952 .....	60%
Percentage of Land Taxes in 1952 .....	100%
Amount of Tax Sale Lands held at 31st December, 1952 .....	1,785,973.33

Amount of Arrears of Taxes collected during 1952, including  
lands taken over by City as settlement for Taxes under  
Tax Recovery Act:

Cash Collections .....	\$	297,241.08
Cash Collections (Redemption Account) .....		<u>1,084,703.38</u>

\$1,381,944.46

Lands forfeited in 1952 .....	\$	3,745.91
Amount of Total Outstanding Bonds as indicated above issued by the instalment method .....	All	
Amount of unsold debentures included in above .....	Nil	
Amount of other bonds guaranteed by Municipality .....	Nil	
Amount of school debentures not included in above for which the Municipality levied taxes (net 31 Dec., 1952) .....	4,923,485.08	
Amount of Municipality's share of above .....	Nil	
Total other liabilities including Floating Debts .....	6,136,986.97	
Current Expenditure (General only) 1952 .....	10,228,059.42	
Current Revenue (General only) 1952 .....	10,200,646.29	

Deficit ..... \$ 27,413.13

**GENERAL CAPITAL DEBT**  
AS AT 31st DECEMBER, 1952

**Gross Debt**

Debentures .....	\$20,760,538.13	
Treasury Bills on Capital Account .....	360,224.99	21,120,763.12
		<u>                    </u>

**Deduct**

Electric Light and Power .....	\$ 34,133.94	
Waterworks .....	\$4,856,215.22	
	336,426.43	5,192,641.65
	<u>                    </u>	<u>                    </u>
Transit System .....	5,192,641.65	
Local Improvement—Property Share .....	2,265,000.00	
	2,818,386.93	10,310,162.52
	<u>                    </u>	<u>                    </u>

Gross General Capital Debt (including Hospitals) ..... 10,810,600.60

Assessment—1953 ..... \$115,875,060.00

Gross Borrowing Power ..... 20% of Assessment  
(Sec. 166 of Ordinance 33 of N. W. T. and Amendments thereto)

E. A. HOOKWAY,  
Commissioner of Finance.

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Annual  
Financial Statement



of the  
CITY OF CALGARY

for the  
YEAR ENDING DECEMBER 31st,  
1952

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INDEX - See End of Book

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BURNAND PRINTING CO. LTD., CALGARY



## GOVT PUBNS

Office of the Commissioner of Finance,  
Calgary, Alberta,  
8th June, 1953.

His Worship the Mayor and Council,  
City of Calgary,  
Calgary, Alberta.

Ladies and Gentlemen:

Herewith you will please find the Auditors' Report and Balance Sheets of the City, with detailed supporting schedules, setting forth the financial position of the City as at 31st December, 1952; analysis and schedule of investments of the Reserve Funds for 1952; Revenue and Expenditure Statements showing in detail the operations of all Departments of the City, including the Utilities, for the year 1952, with comparative figures for 1951.

Reports are also included for the following:—

Civic Pension Fund Trustees.  
Police Pension Fund Trustees.  
Fire Pension Fund Trustees.

Yours faithfully,

E. A. HOOKWAY,  
Commissioner of Finance.

# Auditors' Report

Lougheed Building,  
Calgary, Alberta,  
6th April, 1953.

His Worship the Mayor and Council,  
Corporation of the City of Calgary,  
Calgary, Alberta.

Ladies and Gentlemen:

In accordance with our Audit Contract, we have made an examination of the books of account of the Corporation of the City of Calgary, including its Utilities and Hospital, the Calgary Public School Board, the Calgary Separate School Board and the Calgary Public Library for the year 1952 and submit herewith the following statements which we have verified with the books:

## Balance Sheets as at 31st December, 1952:

Consolidated.  
City General Department.  
Electric Light and Power Department.  
Transit System Department.  
Waterworks Department.  
General Hospitals Department.

## Statements of Revenue and Expenditure for the year 1952:

City General Department.  
Electric Light and Power Department.  
Transit System Department.  
Waterworks Department.  
General Hospitals Department.  
Paving Department.

## Schedule of Investments as at 31st December, 1952:

### Other Authorities:

The statements of the Schools and Library Boards have been forwarded to the officials entitled thereto and do not form part of this report.

## REPORT ON THE CITY'S FINANCIAL POSITION

We give you hereunder our Report on the financial affairs of the City as reflected in the statements enumerated above.

### Assessment and Tax Collections—

A summary for the past five years of the assessment, mill rate, levy and percentage of collections, including arrears, compared with the current levy is as follows:

Year	Assessment	Mill Rate	Levy Property Only	Percentage Collections to Current Levy	Percentage Collections including Arrears
1948 .....	\$ 69,180,576	54	3,370,435	95.17%	100.03%
1949 .....	74,417,915	59	4,389,803	95.30	99.39
1950 .....	79,658,346	58.5	4,620,433	95.71	99.59
1951 .....	88,030,414	60	5,256,337	95.64	99.08
1952 .....	108,041,731	59.25	6,391,720	96.11	99.92



It will be noted that the collection of current taxes (including business taxes) for the year 1952 is the highest in the past five years and that the total taxes collected, including arrears, is approaching 100% of the current levy.

The outstanding taxes at the end of 1952 amounted to \$365,062.05 as compared with \$348,695.07 a year ago.

### TOTAL EXPENDITURES

A comparative statement of the expenditures made by the City, other than on capital account and its Utilities, for the years 1948 to 1952 is shown below:

Year	By City Depts.	To Schools	To Library	Debtenture Fixed Charges	General Overh'd	Surp. or Def. (including Utilities)
1948	\$2,774,525	2,049,216	74,102	577,355	138,388	20,820 S
1949	3,102,291	2,338,893	89,924	909,224	157,250	33,184 S
1950	3,347,954	2,348,448	98,570	1,001,632	161,429	48,344 D
1951	4,038,214	2,692,316	116,500	1,190,775	168,090	138,264 S
1952	5,087,987	3,193,786	131,053	1,658,925	163,600	139,032 D

The column showing the results of the City's operation includes its Utilities and is the result for the calendar year only, after elimination of any surplus or deficit carried forward from previous years.

### SUMMARY OF REVENUE AND EXPENDITURE—1952

The estimates for the year 1952 show a surplus of \$1,450.69 after inclusion of the 1951 surplus of \$111,619.06 so that it was anticipated that on the current year's operations a deficit of \$110,168.37 would develop. The actual operations for the current year resulted in a deficit of \$139,032.19, or an increase in the deficit over that estimated of \$28,863.82, which is reconciled in the following comparative statement:

	Actual 1952		Estimated 1952	
	Percentage to Total	Amount	Percentage to Total	Amount
<b>Revenue—</b>				
Taxation—Property		\$6,384,820.28		\$6,315,133.73
Local Improvement		516,870.40		452,914.54
Business		691,787.31		665,000.00
Veterans' Land Act		6,900.00		6,500.00
	74.26%	\$7,600,377.99	75.23%	\$7,439,548.27
<b>Fees, Licenses, Permits, etc.—</b>				
Airport Fees		\$ 77,245.89		\$ 73,898.20
Licenses		118,832.35		112,000.00
Parks and Cemeteries		63,830.61		61,475.00
Penalties on Taxes		32,043.81		26,500.00
Permits and Sundry Fees		166,773.53		118,650.00
Police Court and Traffic Fines		88,976.82		65,000.00
Rentals		40,219.44		41,749.00
Sundry Revenue		4,773.18		1,500.00
Wartime Housing		24,315.47		25,000.00
	6.03%	\$ 617,011.10	5.32%	\$ 525,772.20
<b>Grants—</b>				
C.P.R. Hotel Assessment		\$ 10,000.00		\$ 10,000.00
Prov. Govt. in lieu of Service Tax		30,000.00		30,000.00
Prov. Govt. in lieu of Property Taxes		2,953.91		1,200.00
Dom. Govt. in lieu of Property Taxes		99,723.19		58,000.00

Prov. Govt. re Road Maintenance .....	5,286.00		5,283.00	
Prov. Govt.—Grants in aid .....	809,143.14		770,000.00	
	9.35%	\$ 957,106.24	8.85%	\$ 874,483.00
<b>Total General Revenue</b> .....	89.64%	\$9,174,495.33	89.40%	\$8,839,803.47
<b>Utilities—</b>				
Electric Light Department—				
Surplus .....	\$	382,410.78	\$	379,454.72
Taxes and Rentals .....		198,337.98		192,872.98
Contribution .....		90,000.00		90,000.00
	6.56%	\$ 670,748.76	6.70%	\$ 662,327.70
Paving Department—				
Surplus and Rentals .....	.23%	\$ 23,864.02	.49%	\$ 48,720.80
Transit System—				
Taxes and Rentals .....	1.17%	\$ 119,380.94	1.19%	\$ 117,693.85
Waterworks Department—				
Surplus .....	\$	5,835.06	\$	5,391.05
Taxes and Rentals .....		65,564.19		67,401.35
Interest on Capital Advances .....		36,430.44		36,430.44
	1.05%	\$ 107,829.69	1.1%	\$ 109,222.84
<b>Total Utilities Revenue</b> .....	9.01%	\$ 921,823.41	9.48%	\$ 937,965.19
Surplus 1951 carried forward .....	1.09%	\$ 111,619.06	1.12%	\$ 111,619.06
Deficit for the year 1952 .....	.26%	\$ 27,413.13		
<b>Total Revenue</b> .....	100.00%	\$10,235,350.93	100.00%	\$9,889,387.72

The total revenue is \$318,550.08 over that estimated. The sources of such increase are detailed hereunder—

Taxation .....	\$160,829.72
Fees, Licenses, Permits, etc. ....	91,238.90
Grants—Provincial Government .....	40,900.05
Grants—Dominion Government .....	41,723.19
	\$334,691.86
Less: Decrease in Utilities .....	16,141.78
<b>Net Increase</b> .....	<b>\$318,550.08</b>

**Expenditure—**

Administration and General Overhead .....	5.30%	\$ 542,216.35	5.32%	\$ 526,688.77
Protection to Persons and Property .....	18.51	1,894,621.05	19.09	1,887,396.10
Health .....	1.44	147,489.63	1.45	143,702.50
Social Welfare, including Hospital				
Deficit and Hospitalization—				
By-law Costs .....	7.96	815,260.40	7.38	730,126.21
Public Works .....	5.76	589,306.24	5.90	583,713.49
Sanitation and Waste Removal .....	6.16	630,868.05	6.19	612,349.17
Recreation .....	4.25	435,139.97	4.36	430,747.73
Service Departments .....	1.92	196,685.48	1.83	181,126.66
Debenture Charges .....	16.21	1,658,925.01	14.84	1,467,247.65
Education .....	31.20	3,193,785.75	32.30	3,193,785.75
Library .....	1.29	131,053.00	1.32	131,053.00
<b>Total Expenditure</b> .....	100.00%	\$10,235,350.93	99.98%	\$9,887,937.03
Surplus .....			.02	1,450.69
	100.00%	\$10,235,350.93	100.00%	\$9,889,387.72

The actual deficit of \$27,413.13 reconciles with the estimated surplus of \$1,450.69 as follows:—

Actual Revenue over Estimates .....	\$ 318,550.08
Actual Expenditure over Estimates .....	347,413.90
Net—Reconciliation of Deficit with Estimates .....	\$ 28,863.82
Actual Deficit .....	\$ 27,413.13
Estimated Surplus .....	1,450.69
Net—Reconciliation of Deficit with Estimates .....	<u>\$ 28,863.82</u>

The comparative actual surpluses of the Utilities are shown under the heading of Revenue. The Transit System surplus of \$53,756.32 (Estimated, \$6,558.43) has been transferred to its Reserve for Amortization to replace in the future, equipment presently in use.

Included in the Utilities operating charges are the following items:

	Actual 1952	Estimated 1952
<b>Electric Light Department—</b>		
Contribution to General Department .....	\$ 90,000.00	\$ 90,000.00
Reserve for Equipment .....	128,663.75	100,000.00
Reserve for Extensions .....	100,000.00	100,000.00
Betterments and Extensions .....	538,989.94	500,000.00
Purchase of Substation .....	69,477.51	68,968.05
Replacement Reserve .....	42,969.10	
<b>Total Improvements .....</b>	<b>\$880,100.30</b>	<b>\$768,968.05</b>
Less: Charges to Reserves set up in prior years .....	71,632.85	
<b>Total Charges to Operations for Improvem'ts .....</b>	<b>\$808,467.45</b>	<b>\$768,968.05</b>

While all the above amounts have been charged to Operations before the surplus of \$382,410.78 is ascertained, the amount of \$880,100.30 expended from the accounts shown above is set up as a capital asset provided from revenue funds. Assets included are wire, cables, meters, poles, transformers, etc., together with the labor cost of installation.

	Actual 1952	Estimated 1952
<b>Transit System—</b>		
Depreciation .....	\$ 30,000.00	\$ 30,000.00
Accidents and Damages .....	20,000.00	20,000.00
Surplus (Amortization) .....	53,756.32	6,558.43
	<u>\$103,756.32</u>	<u>\$ 56,558.43</u>

The Reserve for Amortization now stands at \$392,345.83 which has increased by net revenue during the year of \$83,756.32 and sale of Salvage and interest of \$18,760.57. In addition, net conversion funds are on hand totalling \$229,542.25.

Charges to the Reserve for Accident and Damages during the year for claims and expenses totalled \$14,003.82.

	Actual 1952	Estimated 1952
<b>Waterworks Department—</b>		
Reserve for New Equipment .....	<u>\$100,000.00</u>	<u>\$100,000.00</u>

The transactions in the above reserve for the year are as follows:		
Balance at Credit, 1st January, 1952 .....		\$207,784.87
Investment Income .....		6,217.69
Provision from Revenue .....		100,000.00
		<u>\$314,002.56</u>
Deduct: Replacements of Mains which are regarded as capital assets and set up as such .....	\$258,105.77	
New Trucks purchased .....	19,502.55	277,608.32
		<u>277,608.32</u>
Balance in Reserve, 31st December, 1952 .....		<u>\$ 36,394.24</u>

In addition to the above capital improvements of \$277,608.32 charged to the Reserve, there were costs of new services and meters included in the waterworks maintenance expenditures of \$101,758.11.

#### Land Sales—

The total land sales for the year 1952 were .....	\$1,207,770.95
The cost to the City—that is, the amount of taxes outstanding against the properties when they were acquired—of the lands sold in 1952 was .....	136,998.47
Resulting in a realization over book value of .....	<u>\$1,070,772.48</u>

The above over-realization is because of two factors, namely:

1. Appreciation of City land values.
2. The non-levy of annual taxes on lands acquired through tax sale proceedings for the years that the title was held by the City.

The actual cash received by the City during the year from sales made in 1952 and prior years amounted to \$1,079,431.95 and has been used as follows:

Interest on Agreements for sale transferred to General Revenue .....	\$	11,319.88
Purchase of sundry assets—Land and Buildings .....		19,843.20
Transferred to Reserve for Works and Improvements (for details see below)		
—Expenditures during year .....		459,023.28
—For future expenditures .....		345,722.63
Transferred to General Current Account:		
Cost to the City for—1951 Sales .....	\$106,524.49	
1952 Sales .....	136,998.47	243,522.96
		<u>243,522.96</u>
Total Funds Appropriated .....		<u>\$1,079,431.95</u>

By authority of Council the funds derived from the sale of City-owned properties have been appropriated as monies available for general works and improvements. These expenditures would otherwise be chargeable to the mill rate either directly or through debenture charges.

#### Financial Position—

The current position of the City has improved by \$459,032.98 during the year mainly due to repayment of capital monies and the transfer of the cost to the City of lands sold.

A detailed tabulation of the comparative current position for the years 1951 and 1952 and the factors accounting for the changes is shown below:

	31st Dec. 1951	31st Dec. 1952
<b>Current Assets</b>		
Cash and Bank .....	\$1,175,100.31	\$1,435,995.78
Accounts Receivable .....	1,180,864.89	2,306,379.25
Taxes Receivable .....	348,695.07	365,062.05
Inventories of Material .....	945,479.29	742,331.75
Office Furniture and Equipment .....	25,817.30	33,082.32
Funds for Interest on Consumers' Deposits .....	18,399.94	22,198.35
Deferred Charges .....	141,018.48	150,528.00
Work in Progress .....	—	107,001.14
	<u>\$3,835,375.28</u>	<u>\$5,162,578.64</u>

**Current Liabilities—**

Debenture Coupons Outstanding .....	\$ 410,708.13	\$ 384,252.18
Accounts Payable .....	1,444,679.20	2,362,457.51
Province of Alberta—Treasury Bills .....	353,823.60	340,215.00
Consumers' Deposits and Interest .....	408,517.36	453,400.90
Deferred Credits .....	182,622.54	128,195.62
	<u>\$2,800,350.83</u>	<u>\$3,668,521.21</u>
Net Current Position, excluding Lands .....	<u>\$1,035,024.45</u>	<u>\$1,494,057.43</u>
Increase in Current Position .....	<u>\$459,032.98</u>	
Lands owned by City—Book Value and Debtors for sale of lands .....	<u>\$1,779,567.01</u>	<u>\$1,785,973.33</u>

The factors accounting for the above increase of \$459,032.98 are tabulated hereunder:

**Factors improving Current Position—**

Repayments of By-law monies from sale of debentures....	\$ 265,042.29
Land Sales—Cost to the City—1951 and 1952 .....	243,522.96
Province of Alberta—Treasury Bill Allowance .....	13,608.60
Sinking Fund Surplus .....	7,125.63
Special Merit Adjustment—Workmen's Comp. Board .....	2,486.20
Relief Orders not claimed .....	120.40
	<u>\$ 531,906.08</u>

Credits to Unfunded Reserves in excess of Charges for the year—

Permanent Care of Graves .....	\$ 27,138.60	
Local Improvement Debenture Interest and Principal levied and paid in advance .....	76,286.12	
Transit System—Accidents and Damages .....	5,996.18	
Hospital—Reserve for Replacements .....	656.38	110,077.28
		<u>\$ 641,983.36</u>

**Expenditures decreasing Net Current Position—**

Transfer to Funded Reserve to meet total liability to former employees' Group Life....	\$ 3,923.72
Transfer to Lands acquired—properties in arrears .....	3,745.91
Transfer to Accounts Payable re Land Sales for former owners .....	735.70



Deficit for current year (eliminating surplus of 1951 carried forward) .....	139,032.19	147,437.52
		<u>\$ 494,545.84</u>
Reserves set up in prior years now expended:		
Electric Light Replacements .....	\$ 28,663.75	
Windsor Park and Pound Improvements.....	6,849.11	35,512.86
		<u>35,512.86</u>
Net Improvement in Current Position .....		<u>\$ 459,032.98</u>

**Capital Funds—**

The City's total debenture liability, including Treasury Bills and Capital Bank Loans (\$22,620,763.12) has increased by \$4,564,801.87 in the year 1952 as is shown by the following summary:

1951—Debenture Issues .....		\$17,685,625.41
Province of Alberta Treasury Bills .....		370,335.84
		<u>370,335.84</u>
Total Capital Liability, 31st December, 1951 .....		\$18,055,961.25
1952—Issued during year—		
Province of Alberta Revolving Fund		
Storm Sewers .....	\$1,900,000.00	
Incinerator .....	700,000.00	
Waterworks Extensions .....	1,000,000.00	
Local Improvements .....	1,000,000.00	
	<u>\$4,600,000.00</u>	
Issued to City Pension Funds—		
Local Improvements .....	146,898.45	4,746,898.45
	<u>146,898.45</u>	
Capital Loan—Bank of Montreal—		
pending sale of debentures .....		1,500,000.00
		<u>1,500,000.00</u>
		\$24,302,859.70
Redeemed during the year—		
Local Improvement Debentures ....	\$ 469,044.74	
Serial Debentures .....	1,054,000.00	
Debentures issued to Province		
of Alberta .....	148,940.99	
Treasury Bills .....	10,110.85	1,682,096.58
	<u>10,110.85</u>	<u>1,682,096.58</u>
Total Capital Liability, 31st December, 1952 .....		<u>\$22,620,763.12</u>

An analysis of the Capital Expenditures for the year, together with the Source of Funds on Capital Account is as follows:

**Capital Expenditures—1952**

General—Local Improvements .....	\$ 2,510,232.68
Incinerator .....	366,884.59
Storm Sewers .....	1,550,201.23
Subway .....	732,627.75
Hospital .....	533,425.47
Waterworks .....	1,799,771.53
	<u>1,799,771.53</u>
Total Capital Expenditure .....	<u>\$ 7,493,143.25</u>

The above expenditures were financed by:

Sale of Debentures, as above .....	\$ 4,746,898.45
Capital Bank Loan .....	1,500,000.00
Capital Donated re Subway .....	425,000.00

Due to Revenue—Hospital and Waterworks Expenditures	630,439.12
Capital Expenditures pending sale of debentures	9,713.28
Accounts Receivable—Province of Alberta re Hospital	309,166.66
Funds on hand from the Sale of Debentures—	
Balance, 31st December, 1951	\$ 623,133.47
Balance, 31st December, 1952	486,165.44
	<u>136,968.03</u>
	\$ 7,758,185.54
Less: Repaid to General Current Account	265,042.29
Total Source of Capital Funds Expended	<u>\$ 7,493,143.25</u>

**Reserve Funds—**

The funded reserves of the City as at 31st December, 1952 amounted to \$2,017,158.39 as compared with \$1,683,031.37 a year ago. The above reserves are available for:—

**Works, Improvements and Equipment—**

General	\$516,307.16	
Electric Light	43,894.44	
Waterworks	36,394.24	
Hospital	29,052.50	
Airport	161,450.30	
Transit System—Capital	392,345.83	\$1,179,444.47

Parking Meters	207,019.32
Revolving Fund—Purchase of New Equipment	500,000.00
Hospitalization, non-ratepayers	27,510.00
Consumers' Deposit Interest	22,198.35
Hospital Bequests and Trust Funds	34,311.91
Cenotaph Trust	1,958.22
Family Allowance Trust	938.02
Manchester Gravel Pit Receipts	7,849.19
Rehabilitation of Emergency Housing	7,811.24
Ex-employees re Group Life claims	11,000.00
Debentures called for Redemption	15,657.67
Debentures Matured and Outstanding	1,460.00

Total Reserve Funds \$2,017,158.39

The funds are made up as follows:

Investments	\$1,075,492.58	
Do. Accrued Interest	12,382.96	\$1,087,875.54
In Bank	552,239.20	
Accounts Receivable from future revenue	457,413.37	
Inventory	1,931.36	
	<u>\$2,099,459.47</u>	
Less: Accounts Payable	82,301.08	

\$2,017,158.39

A summary of the transactions in the reserve funds for the year is as follows:—

Balance at Credit, 1st January, 1952	\$1,683,031.37
Add: Receipts and Contributions 1952—	

Charges to Revenue—	
General Departments	\$178,800.39
Electric Light	204,000.00
Waterworks	101,000.00
Transit	30,000.00
Transit Surplus	53,756.32
	<u>567,556.71</u>



Transfer from Land Sales—		
Funds Expended .....	\$459,023.28	
Held in Reserve .....	345,722.63	804,745.91
Investment Earnings .....		20,669.69
Calgary Power Ltd. re Dykes .....		27,942.27
Airport Surplus Earnings .....		51,966.73
General Current Account re Ex-employees Group Life .....		3,923.72
Sinking Fund Trustees re Outstanding Debentures .....		17,117.67
Parking Meters—Street .....	\$ 84,258.98	
Lots .....	22,106.62	
Miscellaneous .....	4,521.01	110,886.61
Family Allowances—Dominion Government .....		709.00
Emergency Housing—Sale of Salvage .....		3,781.80
Bow River Flood Relief .....		21.32
Hospitalization Contracts .....		61,115.64
Electric Light—1951 Connection Fees .....		9,760.50
Transit System—Sale of Salvage .....		11,682.28
Hospital—Donations for New Equipment .....		19,418.00
Park Hill Piling .....		2,868.79
		<u>\$3,397,198.01</u>

Deduct: Expenditures Charged to Reserves	
Works and Improvements—	
Banff Trail Development .....	\$ 8,803.76
Britannia Sub-division Development .....	19,162.06
Manchester Industrial Sub-division	
Development .....	57,406.70
Sunnyside House Moving .....	12,475.00
Bow River Dykes .....	16,107.30
Moving House—Memorial Drive .....	2,637.76
Paving 16th Ave. N.W.—	
10th to 14th Streets .....	20,278.81
Paving Bus Routes .....	31,032.05
Paving Bowness Road .....	9,427.14
Sunnyside Hill Slide Costs .....	37,393.43
Fire Hall Work Shop .....	12,615.80
Ogden Fire Hall .....	4,650.00
Samis Hill Costs .....	22,369.51
Remodelling Commission's Offices .....	6,536.27
Zoological Society Grant .....	12,000.00
Paving Centre Street North .....	83,366.07
Moving House—	
Houndsfield Heights .....	6,576.69
Mobile Library Grant .....	15,300.00
Paving Centre Street Bridge .....	385.15
Aerial Survey .....	973.16
Grading and Gravelling—Renfrew .....	1,218.00
Repairing 8th Street West .....	13,295.70
Paving Edmonton Trail .....	1,866.11
New Police Building .....	30,634.59
Elbow River Dykes .....	14,995.17
	<u>\$441,506.23</u>
Cenotaph Maintenance .....	56.09
Airport Improvements .....	5,767.50
Fire Department—New Buildings .....	140,394.20

Departmental Purchases of New		
Equipment (net) .....	178,800.39	
Parking Meters Purchases and Costs .....	38,867.66	
Family Allowance Payments .....	613.57	
Bow River Flood .....	410.51	
Hospitalization of non-ratepayers .....	48,849.60	
Death Claim—ex-employee .....	1,500.00	
Electric Light Department—		
Improvements .....	242,969.10	
Replacements .....	235.71	
Interest on Deposits .....	1,404.37	
Waterworks Department—		
Equipment and Replacements .....	19,502.55	
By-law Expenditure .....	258,105.77	
Interest on Deposits .....	280.81	
Hospital Scholarship .....	200.00	
Stampede Football Club—		
Transfer to Revenue .....	575.56	1,380,039.62
Reserve Funds on Hand, 31st December, 1952 .....		<u>\$2,017,158.39</u>

Of the Reserve Fund expenditures, \$1,018,324.40 have been regarded as Capital and set up as Assets acquired out of revenue funds.

#### Certificate—

We have examined the Consolidated, General and Utilities Balance Sheets of the Corporation of the City of Calgary as at the 31st December, 1952, together with the Statements of Revenue and Expenditure as enumerated on Page One of this report and have, subject to the comments recorded above, obtained all the information and explanations we have required.

Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances and in accordance with our contract.

In our opinion the accompanying Balance Sheets and Statements of Revenue and Expenditure are properly drawn up so as to exhibit a true and correct view of the state of affairs of the City of Calgary and its Utilities as at the 31st December, 1952 and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the City

Yours faithfully,

“HARVEY, MORRISON & CO.”

Chartered Accountants.

Auditors to the City of Calgary.

## CITY OF

### CONSOLIDATED BALANCE SHEET

#### CAPITAL ASSETS

Capital Assets acquired by the issue of Debentures and Reserve Funds .....		\$26,373,181.67
Deduct: Capital Liabilities paid in advance of Bylaw Maturity .....	\$ 1,214,347.83	
Due to Revenue .....	1,404,463.72	2,618,811.55
		<u>\$23,754,370.12</u>
Capital Funds and Investments—		
General .....	\$ 256,623.19	
Transit .....	229,542.25	486,165.44
		<u>\$24,240,535.56</u>
Amortization of Capital Assets Funds—		
Transit System .....		392,345.83
Sundry Assets—Acquired out of Revenue Funds—		
Original Cost Value .....	\$13,088,695.08	
Deduct: Provision already made out of Revenue and Reserve Funds .....	13,088,695.08	—
		<u><u>\$24,632,881.39</u></u>

#### REVENUE ASSETS

Due from Capital .....		\$ 1,404,463.72
Cash on Hand and Transit		
Conductors' Notes .....	\$ 75,401.99	
Cash in Bank .....	1,360,593.79	1,435,995.78
Accounts Receivable less Reserve for Bad Debts .....		2,306,379.25
Taxes Collectible .....		365,062.05
Lands Vacant and Improved acquired by City .....		1,785,973.33
Inventory of Materials .....		742,331.75
Office Furniture and Fixtures .....		33,082.32
Deferred Charges to Revenue .....		150,528.00
Work in Progress .....		107,001.14
Funded Reserves .....		1,624,812.56
Deficit as at 31st December, 1952 .....		27,413.13
		<u>\$ 9,983,043.03</u>
		<u><u>\$34,615,924.42</u></u>

D. E. BATCHELOR, City Treasurer.

**CALGARY****AS AT 31st DECEMBER, 1952**

## CAPITAL LIABILITIES

Debenture Issue .....	\$20,760,538.13
Province of Alberta—Treasury Bills .....	360,224.99
Liabilities in respect of Capital Expenditures..	\$1,974,728.31
Less: Funds on Hand and Accounts	
Receivable .....	1,344,289.19
	630,439.12
Bills Payable—Bank of Montreal re Capital Loan .....	1,500,000.00
	\$23,251,202.24
Reserve for Amortization of Capital Assets .....	392,345.83
Capital Surplus—Province of Alberta—	
Contribution re New Hospital .....	989,333.32
	<u>\$24,632,881.39</u>

## REVENUE LIABILITIES

Debenture Interest .....	\$ 246,252.18
Debenture Principal .....	138,000.00
Province of Alberta Treasury Bills .....	340,215.00
Accounts Payable—Miscellaneous .....	2,362,457.51
Consumers' Deposits .....	431,202.55
Deferred Credits to Revenue .....	128,195.62
Civic Employees' Pension Funds—Accrued Liability.....	2,683,127.50
Reserves — Unfunded .....	2,028,780.11
Reserves — Funded .....	1,624,812.56
	<u>\$ 9,983,043.03</u>
	<u>\$34,615,924.42</u>

Calgary, Alberta, 6th April, 1953.

Audited and Certified in terms of our attached Report of this date.

"HARVEY, MORRISON & CO."  
Chartered Accountants.  
Auditors to the City of Calgary.

**CITY OF**  
**CITY GENERAL**  
**BALANCE SHEET**

CAPITAL ASSETS

Capital Assets acquired by the issue of Debentures and Revenue Funds .....		\$40,438,815.19
Deduct: Depreciation of Assets equal to Debentures Redeemed .....	\$27,403,089.27	
Due to Revenue .....	1,261,156.04	28,664,245.31
		<hr/>
		\$11,774,569.88
Capital Funds Available .....	\$ 565,250.94	
Less: Due to General .....	308,627.75	256,623.19
		<hr/>
		\$12,031,193.07
Sundry Assets acquired out of Revenue Funds—Original Cost Value .....	\$ 4,443,937.02	
Deduct: Provision already made out of Revenue and Reserve Funds .....	4,443,937.02	—
Waterworks Department—Loan Glenmore System .....		1,214,347.83
		<hr/>
		<u>\$13,245,540.90</u>

**CALGARY****DEPARTMENTS****AS AT 31st DECEMBER, 1952****CAPITAL LIABILITIES**

Debenture Liability .....	\$10,507,394.51
Province of Alberta Treasury Bills .....	23,798.56
	<u>\$10,531,193.07</u>
Bills Payable—Bank of Montreal re Capital Loan .....	1,500,000.00
	<u>\$12,031,193.07</u>
Reserve for Waterworks Loan .....	1,214,347.83

\$13,245,540.90

**CITY OF****REVENUE ASSETS**

Due from Capital .....		\$ 1,261,156.04
Cash on Hand .....	\$ 50,305.47	
Cash in Bank .....	390,421.50	940,726.97
<hr/>		
Accounts Receivable—		
Capital Funds—Advances Due .....	\$1,146,010.65	
Miscellaneous .....	345,129.16	
	\$1,491,139.81	
Less: Reserve for Bad Debts .....	3,215.50	1,487,924.31
<hr/>		
City of Calgary—Utilities Current Accounts—		
Due from Electric Light and Power .....	\$ 67,098.47	
Due from Transit Department .....	183,476.86	
Due from Waterworks Department .....	503,174.99	
Due from Hospital Department .....	246,319.07	1,000,069.39
<hr/>		
Taxes Collectible—		
General Taxes 1952 and Prior .....	\$ 378,862.67	
Less: Payments on Account .....	19,429.53	
	\$ 359,433.14	
Business Tax 1952 and Prior .....	5,628.91	365,062.05
<hr/>		
Land—		
Vacant and Improved acquired by City .....	\$1,450,466.09	
Debtors for Tax Sale Lands Purchased and Redeemed .....	335,507.24	1,785,973.33
<hr/>		
Inventories—		
Stores .....	\$ 328,782.64	
Less: Reserve for Estimated Losses .....	26,599.91	
	\$ 302,182.73	
Paving .....	65,992.08	
Garage .....	16,408.24	
Stationery .....	1,616.32	386,199.37
<hr/>		
Deferred Charges to Revenue—		
Unexpired Insurance .....	\$ 15,336.58	
Loss on Sale of Debentures .....	63,476.97	
Miscellaneous .....	2,495.41	81,308.96
<hr/>		
Funded Reserves—		
Cash Investments and Other Assets .....		1,458,961.12
Deficit brought forward from Statement of Revenue and Expenditures .....		27,413.13
		<hr/>
		\$ 8,794,794.67
		<hr/>
		\$22,040,335.57
		<hr/>

D. E. BATCHELOR, City Treasurer.



**CALGARY**

## REVENUE LIABILITIES

Debenture Interest .....		\$ 246,252.18
Debenture Principal .....		138,000.00
Accounts Payable:—		
Salaries and Wages .....	\$ 42,111.78	
Miscellaneous .....	1,882,012.29	1,924,124.07
Province of Alberta—Treasury Bill .....		340,215.00
Civic Employees' Pension Funds:		
Accrued Liability .....		2,683,127.50
Deferred Credits to Revenue:		
Prepaid Taxes .....	\$ 59,386.29	
Premium on Debentures Sold .....	6,526.04	65,912.33
Reserves—Unfunded:		
General .....	\$1,068,368.26	
Permanent Care of Graves .....	482,952.46	
Commutation of Local Imp. Taxes .....	43,613.92	
Local Improvement Levies:		
Principal and Interest .....	338,267.83	
Fire Protection—Civic Garage .....	5,000.00	1,938,202.47
Reserves Funded:		
Cenotaph Trust Fund .....	\$ 1,958.22	
Airport Improvements .....	161,450.30	
Family Allowance Trust Account .....	938.02	
Parking Meters .....	207,019.32	
Rehabilitation Emergency Housing Site .....	7,811.24	
Manchester Gravel Pit .....	7,849.19	
New Equipment (Revolving Fund) .....	500,000.00	
Works and Improvements .....	516,307.16	
Hospital Non-Ratepayers Trust Account .....	27,510.00	
Ex-Employees' Group Life Claims .....	11,000.00	
Debentures called for Redemption—		
Not Presented .....	15,657.67	
Debenture Matured and Outstanding .....	1,460.00	1,458,961.12

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 \$ 8,794,794.67

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 \$22,040,335.57

Audited and Certified in terms of our attached Report of this date.

Calgary, Alberta, 6th April, 1953.

“HARVEY, MORRISON & CO.”  
Chartered Accountants.  
Auditors to the City of Calgary.

# CITY OF CALGARY

## CITY FUNDS—SCHEDULE OF INVESTMENTS AS AT 31st DECEMBER, 1952

INVESTMENTS								
Reserve for Works and Improvements Fund								
Bylaw Number	Rate of Interest	Maturity	No. of Bonds	Par Value	Book Value	Accrued Interest		
3654	2¾%	1st July,	40	\$ 40,000.00	\$ 40,000.00	\$ 550.00		
3654	2¾	1st July,	57	\$ 57,000.00	\$ 57,000.00	\$ 783.75		
			97	\$ 97,000.00	\$ 97,000.00	\$ 1,333.75		
Reserve for Airport Improvements Fund								
—	4½	15th July,	25	\$ 25,000.00	\$ 25,245.11	\$ 515.62		
—	4½	15th July,	20	20,000.00	20,278.96	412.50		
—	2	15th December,	2	10,000.00	10,000.00	8.33		
—	3	1st October	2	50,000.00	50,000.00	375.00		
			49	\$ 105,000.00	\$ 105,524.07	\$ 1,311.45		
Cenotaph Trust Fund								
City of Calgary	3	1st July,	1	\$ 1,000.00	\$ 1,000.00	\$ 15.00		
Dominion of Canada—Fourth Victory Loan	3	1st May,	5	350.00	350.00	1.75		
Dominion of Canada—Ninth Victory Loan	3	1st September,	1	500.00	500.00	5.00		
			7	\$ 1,850.00	\$ 1,850.00	\$ 21.75		
Reserve for Parking Meters Fund								
Calgary School District No. 19	2½	1st November,	20	\$ 20,000.00	\$ 19,735.20	\$ 83.33		
Calgary School District No. 19	2½	14th January,	35	35,000.00	34,735.00	401.04		
Calgary School District No. 19	4½	15th July,	25	25,000.00	25,199.10	515.62		
Calgary School District No. 19	4½	15th July,	41	41,000.00	41,340.00	845.62		
Calgary School District No. 19	4½	15th July,	42	42,000.00	42,356.65	866.25		
Calgary School District No. 19	4½	15th July,	12	12,000.00	12,103.49	247.50		
Calgary School District No. 19	4½	15th July,	5	5,000.00	5,043.60	103.12		
Province of Ontario	3	1st June,	15	15,000.00	15,000.00	37.50		
			195	\$ 195,000.00	\$ 195,513.04	\$ 3,099.98		
Hospital Trust Fund								
City of Calgary	3½	1st January,	1	\$ 1,000.00	\$ 1,004.80	\$ 17.50		
City of Calgary	3½	1st January,	1	1,000.00	1,004.80	17.50		
			2	\$ 2,000.00	\$ 2,009.60	\$ 35.00		

<b>Electric Light—Interest on Consumers' Deposits Fund</b>				
Calgary School District No. 19	4½	15th July,	5	\$ 5,000.00 \$ 5,069.74 \$ 103.12
Dominion of Canada	2	15th December,	2	10,000.00 10,000.00 8.33
Dominion of Canada—Ninth Victory Loan	3	1st September,	1	1,000.00 1,000.00 10.00
			8	\$ 16,000.00 \$ 16,069.74 \$ 121.45
<b>Waterworks—Interest on Consumers' Deposits Fund</b>				
City of Calgary	3561	1st July,	4	\$ 4,000.00 \$ 4,005.92 \$ 60.00
<b>Waterworks—Purchase of Equipment Fund</b>				
City of Calgary	3532	1st January,	10	\$ 10,000.00 \$ 10,000.00 \$ 175.00
City of Calgary	3515	1st July,	12	12,000.00 12,000.00 210.00
City of Edmonton	—	15th May,	61	61,000.00 60,807.85 247.81
City of Edmonton	—	15th May,	68	68,000.00 67,936.23 276.25
Province of Ontario	—	1st June,	26	26,000.00 26,083.50 86.66
Dominion of Canada—Eighth Victory Loan	—	1st October,	4	100,000.00 100,000.00 750.00
			181	\$277,000.00 \$276,827.58 \$1,745.72
<b>Transit Amortization Fund</b>				
City of Calgary	3654	1st July,	30	\$ 30,000.00 \$ 30,000.00 \$ 412.50
City of Calgary	3654	1st July,	93	93,000.00 93,000.00 1,278.75
Calgary School District No. 19	—	15th July,	17	17,000.00 17,093.20 350.62
Calgary School District No. 19	—	15th July,	16	16,000.00 16,241.85 330.00
Calgary School District No. 19	—	15th July,	17	17,000.00 17,411.85 350.62
Province of Ontario	—	15th January,	43	43,000.00 43,024.08 886.88
Dominion of Canada	—	15th December,	4	40,000.00 40,000.00 33.33
Dominion of Canada—Eighth Victory Loan	—	1st October,	2	50,000.00 50,000.00 375.00
			222	\$306,000.00 \$306,770.98 \$4,017.70
<b>Hospital—Capital Fund</b>				
Dominion of Canada—Eighth Victory Loan	—	1st October,	30	\$750,000.00 \$763,125.00 \$5,625.00
(Bank of Montreal—Receipt Dec. 18/52)				
<b>Waterworks Capital Fund</b>				
Dominion of Canada	—	15th December,	10	\$250,000.00 \$250,000.00 \$ 208.33
<b>Transit Conversion Capital Fund</b>				
Dominion of Canada	—	15th December,	9	\$225,000.00 \$225,000.00 \$ 187.50

**CITY OF**  
**CITY GENERAL**

STATEMENT OF REVENUE AND EXPENDITURE

EXPENDITURE

## Administrative and General Government:—

Assessor .....	\$ 85,331.88	
Audit .....	5,050.00	
City Clerk .....	42,092.90	
City Hall Maintenance .....	36,776.13	
Commissioners .....	20,504.89	
Finance .....	42,019.39	
Rental and Land .....	22,658.08	
License .....	15,386.75	
Personnel .....	31,058.38	
Solicitor .....	16,640.94	
Telephone .....	13,007.99	
Town Planning .....	32,650.26	
General Finance and Miscellaneous .....	3,151.03	
Insurance (Employees and Other) .....	28,356.69	
Employees Pension Plan .....	94,483.30	
Workmen's Compensation Board .....	29,000.00	
Indemnity to Aldermen .....	9,000.00	
Taxes .....	17,047.74	\$ 542,216.35

## Protection to Person and Property:—

Civil Defence .....	\$ 9,067.06	
Fire .....	940,797.40	
Police .....	741,434.28	
Police Headquarters .....	19,099.87	
Pound .....	9,398.22	
Street Lighting .....	101,217.00	
Traffic Engineer .....	73,607.22	1,894,621.05

Health ..... 147,489.63

## Social Welfare:—

Children's Aid .....	\$ 69,669.10	
Civic Welfare .....	91,973.89	
Public Charities .....	81,914.14	
Grants .....	70,879.54	

## Hospital Charge to Mill Rate:—

Deficit on Operations .....	322,717.81	
Special Hospital Plan—Bylaw 4098 .....	174,029.15	
Loss on Hospital Non-Ratepayers' Plan .....	4,076.77	815,260.40

## Public Works:—

Engineer .....	\$ 41,933.01	
Engineer's Miscellaneous Works .....	168,727.20	
Public Works .....	378,646.03	589,306.24

**CALGARY****DEPARTMENTS**

FOR THE YEAR ENDED 31st DECEMBER, 1952

**REVENUE****Taxation:—**

Property .....	\$6,391,720.28	
Local Improvement .....	516,870.40	
Business .....	691,787.31	\$7,600,377.99

**Fees, Licenses, Permits, Etc.:—**

Airport Fees .....	\$ 77,245.89	
Licenses .....	118,832.35	
Parks and Cemeteries .....	58,830.61	
Penalties on Taxes .....	32,043.81	
Permits and Sundry Fees .....	166,773.53	
Police Court and Traffic Fines .....	88,976.82	
Rentals .....	64,534.91	
Calgary Football Club—re Stadium .....	5,000.00	
Sundry Revenue .....	4,773.18	617,011.10

**Grants, Etc.:—**

C.P.R. Hotel Assessment .....	\$ 10,000.00	
Provincial Government re Road Allowance .....	\$ 5,286.00	
Provincial Government re Service Tax .....	30,000.00	
Prov. Govt. in Lieu of Taxes on Crown Property .....	2,953.91	
Prov. Govt.—Grant in Aid .....	809,143.14	847,383.05
Dom. Govt. in Lieu of Taxes on Crown Property .....	99,723.19	957,106.24

**Utilities—****Electric Light Department:—**

Surplus .....	\$382,410.78	
Taxes and Rentals .....	198,337.98	
Contribution .....	90,000.00	670,748.76

**Transit System—**

Taxation of Revenue .....	119,380.94
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**Waterworks—**

Surplus .....	\$ 5,835.06	
Taxation of Revenue .....	65,564.19	
Interest on Capital Advances .....	36,430.44	107,829.69

**CITY OF****EXPENDITURE—Continued.**

## Sanitation and Waste Removal:—

Garbage Collection .....	\$305,222.08	
Sewer Department .....	196,189.03	
Street Cleaning .....	129,456.94	630,868.05

## Recreation:—

Library .....	\$131,053.00	
Parks and Cemeteries .....	435,139.97	566,192.97

## Service Departments:—

Airport .....	\$ 77,245.89	
Building Inspection .....	63,372.64	
Weigh Scales .....	1,384.79	
Wiring .....	22,520.84	
Land Department—Buildings Maintenance ..	32,161.32	196,685.48

## Debenture Charges:—

Treasury Bill Interest and Principal .....	\$ 14,918.83	
General Departments—		
Interest and Principal .....	1,644,006.18	1,658,925.01

## Education:—

Requisition—Public School Board .....	\$2,863,885.00	
Separate School Board .....	329,900.75	3,193,785.75

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\$10,235,350.93

**CALGARY**

## REVENUE—Continued

Paving—			
Surplus .....	\$ 23,304.02		
Rentals .....	560.00	23,864.02	921,823.41
Surplus, carried forward—1951 .....			111,619.06
Deficit for the year 1952 .....			27,413.13

\$10,235,350.93



# COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL GENERAL EXPENDITURE FOR THE YEAR ENDED 31st DECEMBER, 1952

## SUMMARY—

	Appropriation \$	Expended 1952 \$	Expenditure Over \$	Expenditure Under	Expended 1951 \$
Airport	73,898.20	77,245.89	3,347.69	---	68,593.41
Assessment and Tax	80,177.36	85,331.88	5,154.52	---	72,035.18
Building, Plumbing and Gas Inspection	59,779.62	63,372.64	3,593.02	---	43,535.91
Children's Aid	68,062.36	69,669.10	1,606.74	---	62,738.36
City Clerk	48,959.50	42,092.90	---	6,866.60	39,123.34
City Hall Maintenance	33,979.32	36,776.13	2,796.81	---	32,199.31
City Welfare	104,753.22	91,973.89	---	12,779.33	99,130.67
Commissioners	19,164.44	20,504.89	1,340.45	---	10,194.12
Civil Defence	12,675.00	9,067.06	---	3,607.94	9,673.20
Engineers	42,968.39	41,933.01	---	1,035.38	29,376.63
Engineers — Traffic	67,418.46	73,607.22	6,188.76	---	29,714.56
Engineers — Miscellaneous Works	152,580.00	168,727.20	16,147.20	---	103,501.56
Finance	39,929.79	42,019.39	2,089.60	---	40,196.36
Fire	933,436.44	940,797.40	7,360.96	---	740,692.87
Grants and Publicity	33,200.00	70,879.54	37,679.54	---	24,918.93
General Finance and Miscellaneous	1,332.00	148.54	---	1,183.46	19,654.09
Bow River Flood Damage	---	3,002.49	3,002.49	---	1,891.99
Health	---	---	---	---	---
Health—Pre-School Clinic	143,702.50	147,489.63	3,787.13	---	128,883.45
Health—School Medical and Dental Clinic	---	---	---	---	---
Hospitals	303,890.63	322,717.81	18,827.18	---	231,653.58
Laboratory	1,030.92	5,065.98	---	6,096.90	685.57
Land and Rentals	23,292.44	22,658.08	---	634.36	19,704.33
Land and Rentals—Building Maintenance	19,300.00	32,161.32	12,861.32	---	33,145.44
License and Short Weight	17,924.80	15,386.75	---	2,538.05	16,347.35
Parks	430,747.73	435,139.97	4,392.24	---	344,887.14
Personnel	33,096.50	31,058.38	---	2,038.12	13,889.05
		Cr.	Cr.		
		322,717.81	18,827.18	6,096.90	231,653.58
		22,658.08	---	634.36	685.57
		32,161.32	12,861.32	---	19,704.33
		15,386.75	---	2,538.05	33,145.44
		435,139.97	4,392.24	---	16,347.35
		31,058.38	---	2,038.12	344,887.14
					13,889.05

Police	739,616.39	741,434.28	1,817.89	3,827.48	621,650.51
Police Headquarters	22,927.35	19,089.87		707.24	19,801.59
Pound	10,105.46	9,398.22			10,190.50
Public	80,220.00	81,914.14	1,694.14		80,145.28
Public Works—General	388,165.10	378,646.03		9,519.07	311,248.02
Garbage Collection	306,740.69	305,222.08		1,518.61	240,518.85
Street Cleaning	108,575.99	129,456.94	20,880.95		100,088.96
Sewer Maintenance	149,124.92	155,879.99	6,755.07		94,270.28
Sewage Disposal Plant	47,907.57	40,309.04		7,598.53	35,430.80
Solicitor	16,716.74	16,640.94		75.80	10,204.44
Street Lighting	101,217.00	101,217.00			99,546.00
Hospitalization Plan—Bylaw 4098 and Non-Ratepayers			38,105.92		121,757.88
Telephones	140,000.00	178,105.92	531.95		10,521.49
Town Planning	12,476.04	13,007.99	810.42		24,457.53
Wiring Inspection	31,839.84	32,650.26		2,774.32	20,555.04
Weigh Scales	25,295.16	22,520.84		437.97	1,354.92
	1,822.76	1,384.79			
Total Departmental Expenditures	\$4,928,050.63	\$ 5,056,583.46	\$ 137,532.83		\$ 4,016,737.35
Road Sales Expense					1,996.58
Fixed Charges	1,014,333.11	1,142,054.61	127,721.50		839,036.47
General Overhead	167,800.00	178,712.20	10,912.20		186,884.57
Total City General Expenditures	\$6,110,183.74	\$ 6,386,350.27	\$ 276,166.53		\$ 5,044,654.97
Deficit, 1950					26,645.30
Education—Public Schools	2,863,885.00	2,863,885.00			2,431,000.00
Separate Schools	329,900.75	329,900.75			261,316.00
Library	131,053.00	131,053.00			116,500.00
	\$9,435,022.49	\$ 9,711,189.02	\$ 276,166.53		\$ 7,880,116.27
	452,914.54	516,870.40	63,955.86		351,738.26
Local Improvement Levy—Property Share				Net Over-	
	\$9,887,937.03	\$10,228,059.42	\$ 340,122.39	expenditure	\$ 8,231,854.53

# COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL GENERAL REVENUE FOR THE YEAR ENDED 31st DECEMBER, 1952

	Estimated Collectible	Actual Collectible	Actual Revenue in excess of Estimated	Actual Revenue less than Estimated	Revenue 1951
	\$	\$	\$		\$
<b>Parks—Monument and Vault Fees</b> .....					
Cemetery Lot Sales .....	525.00	535.00	10.00	168.30	514.10
Checking Fees (Rinks) .....	3,050.00	2,881.70		14.50	2,824.00
Grave Digging .....	600.00	585.50			571.50
Golf Fees .....	16,000.00	19,227.50	3,227.50		14,197.00
Swimming Pool—Mewata Park .....	22,000.00	20,953.60		1,046.40	16,486.55
Percentage of Gate Receipts .....	9,000.00	7,146.75		1,853.25	8,636.90
Maintenance of Grave Plots .....	300.00	2,551.66	2,251.66		289.25
Rental of Lowering Devices .....	3,000.00	2,946.90		53.10	2,929.56
Calgary Football Club—Stadium .....	2,000.00	2,002.00	2.00		1,894.00
<b>Fees—Airport</b> .....	5,000.00	5,000.00			
Building Inspection—License .....	73,898.20	77,245.89	3,347.69		68,593.41
Meat Inspection .....	450.00	484.00	34.00		464.00
Pound .....	1,400.00	1,734.25	334.25		1,283.85
Scales .....	1,650.00	1,627.30		22.70	1,625.36
Stockyards .....	3,300.00	2,845.96		454.04	3,368.54
Tax Certificate .....	10,000.00	9,565.34		434.66	9,988.91
Garbage Collection .....	700.00	822.95	122.95		675.76
<b>Licenses</b> .....	5,500.00	6,290.35	790.35		5,406.75
Penalties—Arrears of Taxes .....	112,000.00	118,832.35	6,832.35		110,631.05
Current Taxes .....	7,500.00	10,497.14	2,997.14		7,550.23
<b>Permits—Building</b> .....	19,000.00	21,546.67	2,546.67		18,870.35
Drainage .....	42,500.00	69,816.30	27,316.30		42,332.25
Gas .....	3,100.00	5,662.00	2,562.00		3,116.00
Plumbing .....	4,500.00	4,987.25	487.25		4,423.00
Wiring .....	10,050.00	15,549.50	5,499.50		9,850.25
Revenue from Grades—Sewers .....	25,000.00	26,814.60	1,814.60		23,879.23
<b>and Streets</b> .....	5,000.00	9,716.00	4,716.00		
<b>Warm Air Inspection</b> .....	5,500.00	5,791.75	291.75		5,509.00

Police Court and Traffic Bylaw Fines	\$ 65,000.00	\$ 88,976.82	\$ 23,976.82		\$ 64,982.86
Rents—Miscellaneous and Mortgage Foreclosure Bldgs. and Lands				216.00	3,208.00
No. 2 Wireless Huts	3,100.00	2,884.00	1,860.05		21,381.75
Mewata Huts	3,850.00	5,710.05		88.80	8,917.25
Tax Sale Property	10,000.00	9,911.20		1,751.20	23,235.18
Paving Plant	21,000.00	19,248.80			560.00
Sidewalk Areas	560.00	560.00			2,436.59
Stores Department	2,450.00	2,465.39	15.39		1,349.00
	1,349.00	1,349.00			
Taxes and Rentals—					
Electric Light—Taxes	192,529.28	197,994.28	5,465.00		170,883.47
Rentals	343.70	343.70			343.70
Transit System—Taxes	117,693.85	119,380.94	1,687.09		109,265.30
Waterworks—Taxes	67,401.35	65,564.19		1,837.16	60,467.29
C.P.R. Hotel Assessment	10,000.00	10,000.00			10,000.00
Contribution—Electric Light Department	90,000.00	90,000.00			90,000.00
Sundries	1,500.00	1,198.65	1,924.18		1,550.24
Rebate—Prov. Department Public Works for Road Maintenance	5,283.00	5,286.00	3.00		5,283.00
Government Grant in Lieu of Service Tax	30,000.00	30,000.00			30,000.00
Profits from Utilities	433,006.57	411,549.86		21,456.71	409,939.16
Credit from Waterworks—Re. Bank Loan					
Glenmore Water System	36,430.44	36,430.44			38,111.50
Wartime Housing	\$ 25,000.00	\$ 24,315.47		\$ 684.53	\$ 31,594.48
Govt. Grant in Lieu of Taxes on Crown Property—Dominion	58,000.00	99,723.19	41,723.19		48,747.79
Provincial	1,200.00	2,953.91	1,753.91		1,200.00
	\$1,568,220.39	\$1,679,506.10	\$ 111,285.71		\$1,499,367.36
	111,619.06	111,619.06			
Surplus, 1951	\$1,679,839.45	\$1,791,125.16	\$ 111,285.71		\$1,499,367.36

# SUMMARY OF ESTIMATED AND ACTUAL GENERAL REVENUE FOR THE YEAR ENDED 31st DECEMBER, 1952

	Estimated Collectible	Actual Collectible	Actual Revenue in excess of Estimated	Actual Revenue less than Estimated	Revenue 1951
General Sundry Revenue .....					
Grants in Aid .....					
Taxes—Estimated Collectible:					
\$106,528,230.00 at 59.25 mills .....	\$1,568,220.39	\$ 1,679,506.10	\$111,285.71		\$1,499,367.36
166,805.00 at 20     mills .....	770,000.00	809,143.14	39,143.14		633,551.91
Veterans' Land Act .....	6,315,133.73				
Actual Collectible:	6,500.00				
\$107,859,261.00 at 59.25 mills .....					
15,665.00 at 60     mills .....					
166,805.00 at 20     mills .....					
Special Levy .....					
Veterans' Land Act .....					
Less: Cancellations .....	\$6,401,873.25				
	10,152.97	6,391,720.28	70,086.55		5,256,337.57
Business Tax:					
Estimated Collectible .....	665,000.00				
Actual Collectible .....		691,787.31	26,787.31		601,668.92
Less: Discounts .....					
Local Improvement Levy—Property Share .....					
Surplus, 1951 .....	\$9,324,854.12	\$ 9,572,156.83	\$247,302.71		\$7,990,925.76
	452,914.54	516,870.40	63,955.86		352,547.83
	111,619.06	111,619.06			
	\$9,889,387.72	\$10,200,646.29	\$311,258.57		\$8,343,473.59

SUMMARY OF ESTIMATED AND ACTUAL GENERAL REVENUE AND EXPENDITURES FOR THE YEAR  
ENDED 31st DECEMBER, 1952

Estimated Revenue—Including Property Share L. I. Debenture Debt Charges .....	\$9,889,387.72
Estimated Expenditure—Including Property Share L. I. Debenture Debt Charges .....	9,887,937.03
Estimated Surplus .....	<u>\$ 1,450.69</u>
Actual Expenditure—Including Property Share L. I. Debenture Debt Charges .....	\$10,228,059.42
Actual Revenue—Including Property Share L. I. Debenture Debt Charges .....	10,200,646.29
Actual Deficit .....	<u>\$ 27,413.13</u>

GOVT PUBLS

**CITY OF**  
**ELECTRIC LIGHT AND**  
**BALANCE SHEET AS AT**  
**CAPITAL ASSETS**

Unamortized Assets of Old System	
to be reduced by Annual Maturities of Refunding	
Debentures .....	\$ 34,133.94
Sundry Assets Acquired out of Revenue Funds—	
Original Cost Value .....	\$5,782,463.84
Deduct: Provision already made out of	
Revenue and Reserve Funds_	5,782,463.84
	<hr/>
	<hr/>
	\$ 34,133.94
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**CALGARY****POWER DEPARTMENT**

31st DECEMBER, 1952

**CAPITAL LIABILITIES**

## Debenture Liability—

Refunding Debentures for Old System ..... \$ 34,133.94

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\$ 34,133.94

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**CITY OF**  
**ELECTRIC LIGHT AND**  
**BALANCE SHEET AS AT**

**REVENUE ASSETS**

Office Furniture and Fixtures .....	\$	20,375.94	
Inventory of Materials .....		66,592.66	
Unexpired Insurance .....		7,780.14	
Accounts Receivable:—			
Calgary Power Limited:			
re Inventory of Equipment .....	\$	6,478.92	
Consumers' Accounts .....		231,307.74	
Miscellaneous Accounts .....		61,009.29	
	\$	298,795.95	
Less: Reserve for Bad Debts .....		3,002.08	295,793.87
Cash on Hand and in Bank:—			
On Hand .....	\$	769.12	
In Bank—Current Account .....		281,379.14	
Salaries Account .....		1,000.00	283,148.26
Fund for Interest on Consumers' Deposits .....		15,063.46	
Fund for Replacement of Fixed Assets .....		43,894.44	
			<u>\$ 732,648.77</u>
			<u><u>\$ 766,782.71</u></u>

Calgary, Alberta, 6th April, 1953.

D. E. BATCHELOR, City Treasurer.

## CALGARY

## POWER DEPARTMENT

31st DECEMBER, 1952

## REVENUE LIABILITIES

Consumers' Deposits .....		\$ 403,349.68
Accounts Payable:—		
Calgary Power Ltd.—		
Hydro-Electric Power and Taxes .....	\$177,036.75	
City General Department .....	67,098.47	
Wages .....	13,814.56	
Miscellaneous .....	12,391.41	270,341.19
		<hr/>
Reserve for Interest on Consumers' Deposits .....		15,063.46
Reserve for Replacement of Fixed Assets .....		43,894.44

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 \$ 732,648.77

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 \$ 766,782.71
 

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Audited and Certified in terms of our attached Report of this date.

(Sgd.) HARVEY, MORRISON & CO. Chartered Accountants.  
Auditors to the City of Calgary.

**CITY OF  
ELECTRIC LIGHT AND**

**STATEMENT OF REVENUE AND EXPENDITURE  
EXPENDITURE**

Purchase of Hydro-Electric Power .....		\$1,747,349.93	
Maintenance and Repairs:—			
Overhead Lines .....	\$204,419.02		
Street Lighting .....	33,994.24		
Meters .....	23,581.82		
Underground Lines .....	41,693.16		
Substation Buildings and Equipment .....	23,528.10		
Tools, Cars and Trucks .....	8,234.19		
Substation Operations .....	70,433.23	405,883.76	
General:—			
Salaries and General Administration .....	\$276,577.64		
Taxes and Rentals:—			
Taxation of Revenue .....	\$197,994.28		
Taxes on Pole Lines .....	1,539.46		
Rental of Land .....	343.70	199,877.44	
Employees Pension Plan .....		32,902.93	
Insurance:—			
Fire, etc. ....	\$ 4,520.12		
Employees' Life .....	109.46		
Emp. Sick. and Accident .....	6,112.08		
Unemployment .....	5,991.58	16,733.24	526,091.25
Debenture Interest .....	\$ 1,877.37		
Debenture Redemption .....	608.61	2,485.98	
Contribution to City General Department .....		90,000.00	
Provision for Bad Debts .....		500.00	
Workmen's Compensation Board .....		9,656.64	
Betterment and Extensions .....	\$538,989.94		
Purchase of Equipment .....	100,000.00		
Purchase of Equipment (Extensions) .....	128,663.75		
Reserve for Replacement of Fixed Assets .....	42,969.10		
Total Expenditure .....	\$810,622.79		
Less: Provided from Reserve .....	71,632.85	738,989.94	
Provision for Interest on Consumers' Deposits .....		4,000.00	
Purchase of Substation, Calgary Power Ltd. ....		69,477.51	
		\$3,594,435.01	
Less: Sundry Credits .....		16,960.32	
		\$3,577,474.69	
Surplus for year ended 31st December, 1952			
contributed to General Departments .....		382,410.78	
		<u>\$3,959,885.47</u>	

## CALGARY

## POWER DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1952

## REVENUE

Electric Light and Power Consumers .....			\$4,121,366.69
Less: Discount .....			381,950.48
			<u>\$3,739,416.21</u>
Transit System .....	\$ 97,018.30		
Street Lighting .....	101,217.00		198,235.30
			<u></u>
Rental of Conduit .....	\$ 11,644.63		
Pole Rentals .....	16.09		
Reconnection Fees .....	373.50		
Public Light Revenue .....	114.00		
Sundry Revenue .....	33.24		
Connection Charges—			
(1951 and 1952) .....	\$19,813.00		
Less: 1951 Fees transferred to			
Reserve for Replacement			
of Fixed Assets .....	9,760.50	10,052.50	22,233.96
	<u></u>	<u></u>	

\$3,959,885.47

# ELECTRIC LIGHT AND POWER DEPARTMENT—MAINTENANCE, 1952 EXPENDITURE

Overhead Lines:—	Appropriation	Expended	Cr. Balance	Dr. Balance	Expended 1951
Labour	\$ 115,000.00	\$ 111,727.50	\$ 3,272.50	\$ 17,691.52	\$ 105,495.49
Material	75,000.00	92,691.52	—	—	71,597.74
Meters:—					
Labour	14,000.00	15,662.37	1,080.55	1,662.37	12,188.28
Material	9,000.00	7,919.45	—	—	8,941.69
Street Lighting:—					
Labour	18,000.00	20,599.78	—	2,599.78	16,059.50
Material	12,000.00	13,394.46	—	1,394.46	11,825.64
Underground Lines:—					
Labour	20,000.00	27,932.78	—	7,932.78	16,800.10
Material	16,000.00	13,760.38	2,239.62	—	15,697.48
Substation Equipment:—					
Labour	15,000.00	13,954.64	1,045.36	—	12,705.63
Material	7,500.00	4,784.86	2,715.14	—	7,122.80
Substation Buildings:—					
Labour	3,000.00	1,151.20	1,848.80	—	2,608.89
Material	4,000.00	3,637.40	362.60	—	3,906.18
Substation Operation:—					
Labour	74,000.00	67,541.43	6,458.57	—	66,261.40
Material	4,000.00	2,891.80	1,108.20	—	3,595.19
Tools and Replacement of Cars and Trucks	5,000.00	8,234.19	—	3,234.19	2,548.71
Office Expense:—					
Salaries	157,926.79	160,276.10	—	2,349.31	124,396.71
Stationery	14,000.00	12,334.37	1,665.63	—	12,722.62
Sundries	15,000.00	7,298.42	7,701.58	—	9,444.21
Advertising	12,000.00	10,440.08	1,559.92	—	17,254.80
Administration Office:—					
Salaries	55,433.08	54,715.86	717.22	—	42,815.16
Stationery	2,500.00	2,412.67	87.33	—	1,670.40
Building Expense:—					
Light, Water, Power and Heat	2,850.00	2,976.53	—	126.53	2,580.27
Janitor's Supplies	700.00	509.70	190.30	—	541.25
Maintenance	5,700.00	5,541.61	158.39	—	2,681.82
Purchased Hydro-Electric Power	1,680,000.00	1,747,349.93	—	67,349.93	1,598,853.83
Insurance—Dominion Government	5,500.00	5,991.58	—	491.58	5,479.98
Employees' Life	500.00	109.46	390.54	—	72.19
Sickness and Accident	4,000.00	6,112.08	—	2,112.08	3,497.05
Fire, Bond, etc.	3,500.00	4,520.12	—	1,020.12	3,366.57
					Cr.

Debenture Redemption.....	\$ 608.61	\$ 608.61			
Debenture Interest.....	1,877.37	1,877.37			1,877.37
Damages.....	500.00	236.15			265.12
Taxes on Revenue.....	192,529.28	197,994.28	263.85		170,883.47
Administration Charges.....	17,992.08	17,992.08			16,644.60
Bad Debts.....	500.00	500.00			250.00
Workmen's Compensation Board.....	8,600.00	9,656.64			8,965.35
Rentals.....	Cr. 300.00	261.92			268.24
Reserve for Betterments and Extensions.....	500,000.00	538,989.94			400,219.24
Special Taxes—Calgary Power Co.....	7,000.00		7,000.00		6,854.79
Employees' Pension Plan.....	33,000.00	32,902.93	97.07		30,937.55
Contribution to General.....	90,000.00	90,000.00			90,000.00
Interest on Consumers' Deposits.....	4,000.00	4,000.00			4,000.00
Sundry Credits.....	Cr. 10,000.00	16,960.32	6,960.32		12,991.85
Purchase of Equipment.....	100,000.00	100,000.00			100,000.00
Purchase of Equipment (Extensions).....	100,000.00	100,000.00			100,000.00
Phone Rental.....	4,745.72	3,989.15	756.57		
Purchase of Substation—Calgary Power Ltd.....	66,475.23	66,475.23			
Interest on Purchase of Substation— Calgary Power Ltd.....	2,492.82	3,002.28		509.46	
	\$3,471,130.98	\$3,577,474.69	\$ 47,680.06	\$ 154,023.77	\$3,100,833.21
Revenue.....		\$3,850,585.70		Actual 1951	
Expenditure.....		3,471,130.98	\$3,959,885.47		\$3,417,669.36
Surplus for year contributed to General Dept.....		\$ 379,454.72	3,577,474.69		3,100,833.21
			\$ 382,410.78	\$ 316,836.15	



**CITY OF  
HOSPITALS****BALANCE SHEET AS AT****CAPITAL ASSETS**

Unamortized Assets of Old Hospital— to be reduced by Annual Maturities of Refunding Debentures .....		\$ 197,794.46
Total Cost to date of New Hospital .....	\$4,052,970.34	
Less: Depreciation equivalent to Debentures Redeemed .....	100,000.00	3,952,970.34
Sundry Assets, Acquired out of Revenue Funds original Cost Value .....	\$ 760,202.81	
Deduct: Provision already made out of Revenue and Reserve Funds .....	760,202.81	

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**\$4,150,764.80**

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## CALGARY

## DEPARTMENT

31st DECEMBER, 1952

## CAPITAL LIABILITIES

Debenture Liability—			
Refunding Debentures	_____	\$	197,794.46
Serial Debentures	_____		2,900,000.00
Accounts Payable re New Hospital—			
General Department	_____	\$	188,489.71
Contractors' Holdbacks	_____		260,963.88
Bank of Montreal (secured)	_____		700,000.00
			<u>\$1,149,453.59</u>
Less: Due from Province of			
Alberta	_____	\$	309,166.66
Investments and Funds			
on Hand	776,649.91	1,085,816.57	63,637.02
			<u>989,333.32</u>
Capital Donated—Province of Alberta	_____		<u>\$4,150,764.80</u>

**CITY OF  
HOSPITALS**

**BALANCE SHEET AS AT**

**REVENUE ASSETS**

Inventory—Materials .....	\$	73,086.09
Unexpired Insurance .....		1,611.74
Accounts Receivable:—		
City of Calgary re Hospital Scheme .....	\$	48,270.80
Rural Municipal Hospital Plan .....		3,205.40
Town of Bowness Hospital Plan .....		458.80
Town of Okotoks Hospital Plan .....		86.80
Grants—Province of Alberta .....		41,214.40
Patients' Accounts .....	\$	213,012.99
Less: Reserve for Bad Debts .....		144,557.77
		68,455.22
Sundry Balances—Net .....	5.69	161,697.11
Cash on Hand .....		4,627.40
Bequest Trust Funds—Cash and Investments .....		34,311.91
Fund for Purchase of New Equipment:—		
Cash in Bank Savings Account .....		29,052.50
Loss on Sale of Debentures .....		27,613.00
		<u>\$ 331,999.75</u>
		<u>\$4,482,764.55</u>

Calgary, Alberta, 6th April, 1953.

D. E. BATCHELOR, City Treasurer.

## CALGARY

## DEPARTMENT

31st DECEMBER, 1952

## REVENUE LIABILITIES

## Accounts Payable:—

City General Department .....	\$246,319.07	
Civic Pension Fund .....	2,013.95	
Scholarship .....	200.00	248,533.02

Reserve for Unclaimed Balances Patients' Deposits .....	656.38
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Reserve for Repairs and Replacements .....	19,445.94
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## Sundry Bequests (including accumulated income):

H. A. Perley .....	\$ 2,495.05	
W. R. Hull .....	5,219.26	
Mary E. Neil .....	1,220.25	
Josephine M. Jenkins .....	529.80	
Col. J. H. Woods .....	253.05	
Lillian Marsh Porter .....	519.60	
Class of 1946 Trust Fund .....	9.96	
Class of 1949-50-51 Trust Fund .....	184.63	
Gift Furnishings Trust—New Hospital .....	23,880.31	34,311.91

Reserve for Purchase of New Equipment .....	29,052.50
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\$ 331,999.75
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\$4,482,764.55
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Audited and Certified in terms of our attached Report of this date.

(sgd.) HARVEY, MORRISON &amp; CO.,

Chartered Accountants.

Auditors to the City of Calgary.

# HOSPITALS DEPARTMENT

## STATEMENT OF REVENUE AND EXPENDITURE FOR THE YEAR ENDED 31st DECEMBER, 1952

EXPENDITURE		REVENUE	
	General Hospital	Isolation Hospital	Total
Salaries	\$ 851,556.54	\$ 49,879.74	\$ 901,436.28
Stewards Supplies—			
Bread	6,238.92	525.79	6,764.71
Butter	10,104.74	1,054.75	11,159.49
Milk	30,138.59	3,384.23	33,522.82
Eggs	6,522.45	513.86	7,036.31
Meat	49,170.84	6,147.52	55,318.36
Groceries	65,173.81	6,027.45	71,201.26
Ice	60.00	32.20	92.20
Housekeeping	18,796.04	927.70	19,723.74
Fuel	16,618.00	911.10	17,529.10
Light	10,015.58	625.69	10,641.27
Water	2,994.37	163.39	3,157.76
Drugs	65,187.50	699.22	65,886.72
Medical Supplies	103,244.40	7,209.33	110,453.73
X-Ray Supplies	12,425.19		12,425.19
Pathological Supplies	5,138.79		5,138.79
Laundry Supplies	4,518.65		4,518.65
Textiles	25,788.27	30.00	27,057.41
Telephones and Telegrams	3,290.34	1,269.14	3,465.49
Postage	1,795.51	175.15	1,825.51
Printing and Stationery	17,158.08	30.00	17,308.08
Insurance—	792.31	150.00	1,433.86
Sickness and Accident	7,123.63	641.55	7,123.63
Hospital and Public Liability	689.94		726.25
Duty, Freight and Cartage	675.47	36.31	675.47
Sundries	3,965.55	131.51	4,097.06
Commissions pd. to Coll. Agencies	2,516.59		2,516.59
Auto Maintenance	1,430.96	50.00	1,480.96
Training School	6,084.36		6,084.36
Renewals and Repairs	34,284.68	4,591.36	38,876.04
Current Year's Fees—			
General Hospital			\$ 642,275.01
Isolation Hospital			2,659.05
Prior Years' Fees Collected			128,631.87
Government Grants—			
General Hospital			\$ 82,798.50
Isolation Hospital			10,141.60
Isolation Hospital—			
re Polio			26,838.50
Hospitalization Plan—			
City of Calgary			213,295.10
Rural Municipalities			50,672.80
Grant—City of Calgary			25,000.00
re Indigents			2,061.70
Sundry Revenue			\$1,184,374.13
Total Revenue			
Deficit on Operations for 1952, charged to the Mill Rate			\$ 322,717.81

Building Maintenance .....	2,882.97	419.99	3,302.96
Administration Charges .....	6,631.76	304.35	6,936.11
Exchange .....	41.95	-----	41.95
Local Improvement Tax .....	6.50	-----	6.50
Workmen's Compensation .....	8,483.67	300.00	8,783.67
Employees' Pension Fund .....	25,165.05	290.95	25,456.00
Total Operating Charges .....	\$1,406,712.00	\$ 86,522.28	\$1,493,234.28
Debt Charges—Interest .....	6,436.63	2,978.40	9,415.03
Principal .....	2,427.19	973.44	3,400.63
Loss on Sale of Debentures .....	1,042.00	-----	1,042.00
	\$1,416,617.82	\$ 90,474.12	\$1,507,091.94
	-----	-----	-----
			<u>\$1,507,091.94</u>

## HOSPITALS DEPARTMENT

## REVENUE AND EXPENDITURE FOR THE YEAR ENDING 31st DECEMBER, 1952

## EXPENDITURE—

	Appropriation	Expended	Cr. Balance	Dr. Balance	Exp'd 1951
Salaries	\$ 840,000.00	\$ 901,436.28		\$ 61,436.28	\$ 648,528.69
Stewards Supplies	197,000.00	204,818.89		7,818.89	188,815.75
Fuel and Engine Room Supplies	16,317.00	17,529.10		1,212.10	16,316.06
Light	9,700.00	10,641.27		941.27	9,658.21
Water	3,670.00	3,157.76	512.24		3,958.35
Drugs	75,900.00	65,886.72	10,013.28		75,892.18
Medical Supplies	91,160.00	110,453.73		19,293.73	91,160.86
X-Ray Supplies	9,900.00	12,425.19		2,525.19	9,890.75
Pathological Supplies	3,252.00	5,138.79		1,886.79	3,251.12
Laundry Supplies	4,050.00	4,548.65		498.65	4,010.85
Textiles	16,600.00	27,057.41		10,457.41	16,934.46
Telephones and Telegrams	3,255.00	3,465.49		200.49	3,262.96
Postage	1,705.00	1,825.51		120.51	1,704.66
Printing and Stationery	12,700.00	17,308.08		4,608.08	12,672.31
Insurance	6,415.00				
Dominion Government Unemployment		494.63			261.33
Employees' Life		.85			6.88
Sickness and Accident		7,123.63			5,140.32
Fire, Bond, etc.		940.08			1,020.74
Hospital and Public Liability		726.25		2,142.49	726.25
Duty, Freight and Cartage	726.25	675.47	242.53		918.72
Sundries	918.00	4,097.06		2,154.10	671.66
Commission Paid to Collection Agencies	1,942.96	2,516.59		7.59	2,509.09
Auto Maintenance	2,509.00	1,480.96		880.96	598.43
Training School	600.00	6,084.36		1,784.36	4,279.81
Renewals and Repairs	4,300.00	38,876.04		14,126.04	30,751.48
Building Maintenance	24,750.00	3,302.96		502.96	2,788.85
Administration Charges	2,800.00	6,936.11			6,087.46
Administration	6,936.11	125.00	83.05		125.38
Exchange	125.00	41.95		3.85	2.65
Local Improvement Tax	2.65	6.50			2.65
Workmen's Compensation	6,900.00	8,783.67		1,883.67	6,254.32
Board Assessment	25,966.00	25,456.00	510.00		23,604.61
Employees' Pension Plan					
<b>TOTAL OPERATING EXPENSES</b>	<b>\$1,370,109.97</b>	<b>\$1,493,234.28</b>	<b>\$ 11,361.10</b>	<b>\$ 134,485.41</b>	<b>\$1,171,191.43</b>
Debt Charges—Interest	9,415.03	9,415.03			9,415.03
Debt Charges—Principal	3,400.63	3,400.63			3,400.63
Loss on Sale of Debentures	1,042.00	1,042.00			1,042.00
<b>TOTAL</b>	<b>\$1,383,967.63</b>	<b>\$1,507,091.94</b>	<b>\$ 11,361.10</b>	<b>\$ 134,485.41</b>	<b>\$1,185,049.09</b>

Cr.



## Current Accounts Receivable:—

General Hospital	\$ 629,076.00	\$ 642,275.01	\$ 13,199.01	\$ 569,285.83
Isolation Hospital	3,000.00	2,659.05	340.95	2,135.30
Miscellaneous Receipts	1,750.00	2,061.70	311.70	1,746.35
Accounts Receivable (Patients)	86,950.00	95,179.27	8,229.27	83,434.78
Accounts Receivable (Special)	33,840.00	33,452.60	387.40	21,406.45
Accounts Receivable—				
City of Calgary Hospitalization Scheme	184,570.00	213,295.10	28,725.10	143,210.50
Calgary Rural Municipal Districts	24,718.00	42,736.80	18,018.80	10,473.75
Accounts Receivable (Town of Bowness)		7,557.80	7,557.80	
Accounts Receivable (Town of Okotoks)		378.20	378.20	
Accounts Receivable (Polio—Isolation)		26,838.50	26,838.50	89,079.55
Government Grant—General Hospital	80,050.00	82,798.50	2,748.50	7,623.00
Isolation Hospital	11,123.00	10,141.60	981.40	25,000.00
Indigent Patients	25,000.00	25,000.00		
	\$1,080,077.00	\$1,184,374.13	\$ 106,006.88	\$ 953,395.51

## 1952

## 1951

Total Operating Charges \$1,171,191.43

Total Capital Debt Charges 13,857.66

Total Revenue \$1,185,049.09

Charge to Mill Rate 953,395.51

\$ 231,653.58

## SUMMARY

	Estimated 1952	Actual 1952	Credit Balance	Debit Balance	Actual 1951
Expenditure	\$1,383,967.63	\$1,507,091.94	\$11,361.10	\$134,485.41	\$1,185,049.09
Revenue	1,080,077.00	1,184,374.13	106,006.88	1,709.75	953,395.51
	\$ 303,890.63	\$ 322,717.81	\$117,367.98	\$136,195.16	\$ 231,653.58

## 1951

Actual Amount to be provided by Taxation \$322,717.81

Estimated Amount to be provided by Taxation 303,890.63

Actual amount to be provided greater than Estimated \$ 18,827.18

Actual amount to be provided less than Estimated

CITY OF  
PAVINGSTATEMENT OF REVENUE AND EXPENDITURE  
EXPENDITURE

Amount Expended for Wages .....	\$282,744.55	
Amount Expended for Salaries .....	18,156.37	\$300,900.92
<hr/>		
Work Account—Material:		
Stores Department .....	\$115,872.91	
Less: Inventory Adjustment .....	.37	\$115,872.54
<hr/>		
Gravel, Sand, Cobbles, Rocks, etc. ....	40,386.14	
Electric Light Department .....	181.04	
Garage Department .....	4,890.99	
Gas Company .....	4,336.01	
Light and Power .....	975.57	
Telephones .....	.40	
Truck Maintenance .....	5,066.40	
Waterworks Department .....	96.00	
Water .....	317.00	
Public Works Department .....	15,840.64	
Sewer Department .....	1,120.00	189,082.73
<hr/>		
Overhead Charges:		
Administration Charges .....	\$ 8,145.64	
Rental of Land .....	560.00	8,705.64
<hr/>		
Insurance:—		
Fire .....	\$ 74.26	
Boiler and Trailer .....	157.25	
Employees' Group Life .....	12.05	
Fidelity Bond .....	3.89	
Employees' Sick. and Accident .....	418.18	\$ 665.63
<hr/>		
Employees' Pension Fund .....	4,474.67	
Workmen's Compensation Board .....	3,895.68	
Printing and Stationery .....	407.35	
Laboratory Charges .....	350.00	
Auto Maintenance .....	588.72	
Revolving Fund—Annual Payments .....	6,442.66	
Bus Tickets .....	25.00	
<hr/>		
Surplus for 1952, transferred to General Revenue .....		\$515,539.00
		23,304.02
		<hr/>
		<u>\$538,843.02</u>

## CALGARY

## DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1952

## REVENUE

Repairs—Pavements, Walks, etc. ....	\$105,799.48	
Repairs—Curb and Gutter .....	2,139.65	
Resurfacing Granitoid .....	7,241.38	
Engineer's Miscellaneous Expenditure .....	4,189.22	
Concrete Set Backs, Titles to City .....	1,098.63	
Cut Off and Set Back Corners .....	362.19	
Repaving 8th Avenue W., 9th to 11th Streets W.	12,188.00	
Reconstruct Pavement, 8th Street W., 7th to 8th Avenues .....	1,762.97	
Widen 8th Avenue W., 4th to 5th Streets .....	3,269.53	
Crown Surface Centre Street Bridge .....	6,580.53	
Widen 8th Street W., 17th Avenue to Durham Avenue .....	13,173.20	
Squeegee Coats .....	837.19	
Repairs to Bridges .....	2,208.62	160,850.59
Interdepartmental Accounts .....		170,665.55
Building Department Permit Fees .....		3,392.75
Local Improvement Bylaws .....		153,187.59
General Bylaws:—		
Storm Sewer No. 4005 .....	\$ 3,323.60	
Storm Sewer No. 4341 .....	2,488.42	\$ 5,812.02
Private Works—Outside Services .....		44,934.52

\$538,843.02

CITY OF  
TRANSIT SYSTEM

BALANCE SHEET AS AT

CAPITAL ASSETS

Unamortized Assets of Old System to be reduced by Annual Maturities or Refunding Debentures .....	\$ 180,000.00
Total Cost to date of Conversion of System to Trolley Coaches and Gasoline Buses .....	\$3,925,269.68
Investments and Funds on Hand for further costs .....	229,542.25
	<u>\$4,154,811.93</u>
Deduct: Costs of Conversion provided out of Funds Reserves established from Surplus Revenue Funds 1940 to 1946 .....	1,529,811.93
Cost Provided from Sale of Debentures .....	2,625,000.00
Deduct: Depreciation equal to Debentures Matured and Redeemed .....	540,000.00
Cost still to be provided by Annual Charges to Revenue .....	2,085,000.00
Sundry Assets Acquired out of Revenue Funds:	
Original Cost Value .....	\$ 404,927.35
Deduct: Provision already made out of Revenue and Reserve Funds .....	404,927.35
Investments and Funds on Hand to provide for Depreciation and Amortization of Capital Assets .....	392,345.83
	<u><u>\$2,657,345.83</u></u>

## CALGARY

## DEPARTMENT

31st DECEMBER, 1952

## CAPITAL LIABILITIES

Debenture Liability:—		
Refunding Debentures for Old System		\$ 180,000.00
Debenture Liability:—		
Serial Debentures issued for Conversion		
Costs and due annually to 1st July, 1960		
and 1964, in accordance with terms of		
issue	\$2,625,000.00	
Deduct: Matured and Redeemed	540,000.00	2,085,000.00
Reserve for Amortization of Capital Assets		392,345.83

\$2,657,345.83

**CITY OF**  
**TRANSIT SYSTEM**  
**BALANCE SHEET AS AT**

**REVENUE ASSETS**

Office Furniture and Fixtures .....	\$	9,030.44	
Fire Protection Equipment .....		1,025.67	
Inventory of Materials .....		161,719.99	
Unexpired Insurance .....		12,316.81	
Accounts Receivable:—			
Miscellaneous .....	\$	13,752.11	
Less: Reserve for Bad Debts .....		561.11	13,191.00
Cash on Hand and in Bank—			
Imprest Cash and Conductors' Notes for			
Tickets .....	\$	19,600.00	
In Bank—Current Account .....		152,705.65	
Salaries Account .....		1,000.00	173,305.65
Loss on Sale of Debentures .....			16,975.89
			<u>\$ 387,565.45</u>
			<u><u>\$3,044,911.28</u></u>

Calgary, Alberta, 6th April, 1953.

D. E. BATCHELOR, City Treasurer.

**CALGARY****DEPARTMENT**

31st DECEMBER, 1952

**REVENUE LIABILITIES**

Accounts Payable:—	
City General Department .....	\$ 183,476.86
Wages .....	46,807.10
Miscellaneous .....	24,522.88
	<u>\$ 254,806.84</u>
Reserve for Accidents and Damages .....	70,475.32
Reserve for Unused Tickets .....	19,316.92
Reserve for Equalization of Bus Tire Costs .....	42,966.37
	<u>\$ 387,565.45</u>
	<u><u>\$3,044,911.28</u></u>

Audited and Certified in terms of our attached Report of this date.

HARVEY, MORRISON & CO.,  
Chartered Accountants.

Auditors to the City of Calgary.



**CITY OF  
TRANSIT SYSTEM**

STATEMENT OF REVENUE AND EXPENDITURE

EXPENDITURE

Maintenance and Operation:—		
Ways and Structures .....	\$	62,927.26
Equipment .....		541,060.07
Transportation .....		1,069,338.16
		<hr/>
Bowness Park—Maintenance .....		\$1,673,325.49
General:—		23,295.79
Salaries and General Administration .....		75,903.92
Taxes and Rentals:—		
Taxation of Revenue .....	\$119,380.94	
Taxes on Land .....	1,143.72	
Rental of Buildings .....	806.36	
Rental of Conduits .....	3,147.90	
		<hr/>
Insurance:—		
Fire, etc. ....	\$ 14,859.08	
Employees' Sickness and Accident .....	21,016.57	
Employees' Life .....	279.58	
Unemployment .....	10,713.39	
		<hr/>
Debenture Interest .....	\$ 77,880.75	
Debenture Redemption .....	163,209.42	
Depreciation .....		241,090.17
Employees' Pension Fund .....		30,000.00
Workmen's Compensation Board .....		77,575.56
Provision for Accident and Damages .....		19,847.84
Loss on Sale of Debentures .....		20,000.00
Balance, credited to Reserve for Amortization of		1,476.16
Capital Assets .....		<hr/>
		53,756.32
		<hr/>
		\$2,387,618.79
		<hr/>

**CALGARY****DEPARTMENT**

FOR THE YEAR ENDED 31st DECEMBER, 1952

## REVENUE

Passenger Earnings .....		\$2,348,667.56
Miscellaneous Earnings—		
Bowness Park .....	\$ 24,802.26	
Other .....	14,148.97	38,951.23
		<u>          </u>

\$2,387,618.79

# **CALGARY TRANSIT SYSTEM—MAINTENANCE, 1952**

<b>Expenditure—</b>	<b>Appropriation</b>	<b>Expended</b>	<b>Cr. Balance</b>	<b>Dr. Balance</b>	<b>Extended 1951</b>
	\$	\$			\$
Overhead Lines	23,900.00	23,060.30	839.70		18,623.45
Buildings and Fixtures	7,000.00	4,285.43	2,714.57		6,077.80
Road Expense (Removal of Snow and Sanding)	38,900.00	35,581.53	3,318.47		38,434.68
Conduit Rentals	3,200.00	3,147.90	52.10		3,147.90
Maintenance—Trolley Coaches	127,700.00	131,046.50		3,346.50	114,326.01
Maintenance—Buses	175,000.00	195,635.04		20,635.04	147,900.98
Repairs—Shop and Garage Equipment	800.00	1,549.16		749.16	760.35
Repairs—Service Equipment	4,600.00	4,401.96	198.04		4,306.08
Shop and Garage Expense	33,400.00	45,197.36		11,797.36	42,046.40
Power	106,000.00	97,018.30	8,981.70		106,790.24
Fuel for Buses	108,000.00	93,933.02	14,066.98		78,054.96
Lubricants for Buses	15,100.00	14,425.93	674.07		15,148.90
Lubricants for Trolley Coaches	2,000.00	2,673.59		673.59	1,705.01
Tires and Tubes for Buses and Trolley Coaches	58,600.00	52,197.51	6,402.49		51,322.34
Wages—Bus and Trolley Coach Operators	769,000.00	757,597.58	11,402.42		669,930.51
Superintendence of Transportation	60,313.84	64,359.76		4,045.92	53,924.36
Wages—Training Personnel	7,100.00	9,940.42		2,840.42	3,219.02
Wages—Servicing Revenue Equipment	89,600.00	86,100.31	3,499.69		78,503.03
Other Transportation Expense	51,300.00	54,321.79		3,021.79	55,593.37
Salaries—General Officers	11,148.47	11,472.96		324.49	10,145.50
Salaries—General Office Clerks	22,682.52	22,538.49			18,514.84
Salaries—Engineering	8,616.56	6,867.49	144.03		5,272.30
General Office Supplies and Expense	6,300.00	5,255.75	1,749.07		4,367.76
Advertising and Public Relations	6,500.00	4,750.86	1,749.14		6,303.56
Miscellaneous General Expense	3,400.00	2,565.54	834.46		6,970.01
Rental of Land and Buildings	2,100.00	1,950.08			1,985.94
Bowness Park Maintenance	23,900.00	23,295.79	604.21		20,815.32
Administration Charges	22,452.83	22,452.83			17,731.49
Insurance—Fire, Bond, etc.	16,000.00	14,859.08	1,140.92		14,474.07
Employees' Life	1,100.00	279.58	820.42		478.72
Dominion Government Unemployment	11,000.00	10,713.39	286.61		11,080.66

Cr.

Women's Compensation Board	\$ 18,500.00	19,847.84	1,347.84	18,753.49
Employees' Pension Fund	83,000.00	77,575.56	5,424.44	78,596.46
Debenture Interest	78,725.00	77,880.75	844.25	86,025.00
Debenture Principal	163,209.42	163,209.42	-----	157,113.68
Reserve for Depreciation	30,000.00	30,000.00	-----	40,000.00
Reserve for Accidents and Damages	20,000.00	20,000.00	-----	20,000.00
Taxation of Revenue	117,693.85	119,380.94	1,687.09	109,265.39
Loss on Sale of Debentures	1,476.16	1,476.16	-----	1,476.16
Sickness and Accident Insurance	18,000.00	21,016.57	3,016.57	16,862.19
Total Operating Expenses and Fixed Charges	\$2,347,318.65	\$2,333,862.47	66,941.95	53,485.77
				2,135,090.40

	Estimated	Actual 1952	Credit Balance	Debit Balance	Actual 1951
Revenue	\$2,353,877.08	\$2,387,618.79	33,741.71	-----	\$2,185,305.97
Operating Expenses and Fixed Charges	2,347,318.65	2,333,862.47	13,456.18	-----	2,135,090.40
OPERATING SURPLUS	\$ 6,558.43	\$ 53,756.32	47,197.89	-----	50,215.57

## STATISTICS

(Street Car, Bus and Trolley Coach combined).

	12 months 1952	12 months 1951
Miles Operated	4,489,274	4,513,488
Hours Operated	457,422	458,608
Passengers Carried	29,418,585	29,965,777
Average Fare per Passenger (car earnings only)	7.983c.	7.164c.
Average Fare per Passenger (Total Earnings)	8.116c.	7.292c.

**CITY OF  
WATERWORKS**

BALANCE SHEET AS AT

CAPITAL ASSETS

Unamortized Assets of System		
to be reduced by Annual Maturities of		
Refunding Debentures .....		\$3,694,926.47
Total Cost to Date of Extensions and Im-		
provements .....	\$3,566,802.10	
Less: Reserve for Debentures Matured and		
Paid .....	144,629.31	
Total Cost .....	\$3,422,172.79	
<hr/>		
The above asset has been acquired by—		
Funds Provided from Sale of Debentures .....		2,855,370.69
Advances from General Department—		
(pending sale of debentures) .....		566,802.10
Sundry Assets acquired out of Revenue		
Funds—		
Original Cost Value .....	\$1,697,164.06	
Less: Provision already made out of		
Revenue and Reserve Funds....	1,697,164.06	
		<hr/>
		<u><u>\$7,117,099.26</u></u>

## CALGARY

## DEPARTMENT

31st DECEMBER, 1952

## CAPITAL LIABILITIES

Debenture Liability—		
Refunding Debentures for Present System .....	\$2,000,844.53	
Glenmore System Loans Repaid—		
Liability to General .....	1,214,347.83	
Treasury Bill—		
Province of Alberta—2½% due 1947/1977 .....	336,426.43	
Due to Revenue .....	143,307.68	
		<u>\$3,694,926.47</u>
Accounts Payable—General Departments .....	\$652,585.88	
Contractors' Holdbacks .....	172,688.84	
	<u>\$825,274.72</u>	
Less: Investments and Funds on Hand ....	258,472.62	566,802.10
Debenture Liability—		
Province of Alberta—		
Semi-Annual Annuity—due 1951 to 1970 .....	2,855,370.69	
		<u><u>\$7,117,099.26</u></u>

**CITY OF  
WATERWORKS**

BALANCE SHEET AS AT

REVENUE ASSETS

Due from Capital .....		\$ 143,307.68
Office Furniture and Fixtures .....		3,675.94
Inventories—		
Materials .....	\$ 31,749.31	
Pipe .....	22,984.33	54,733.64
Unexpired Insurance .....		1,895.79
Work in Progress .....		107,001.14
Accounts Receivable—		
Consumers' Accounts .....	\$ 60,923.96	
Miscellaneous .....	20,556.75	
Reserve for Equipment and Replacements .....	267,608.32	
	\$349,089.03	
Less: Reserve for Bad Debts .....	1,316.07	347,772.96
Cash on Hand and in Bank:—		
On Hand .....	\$ 100.00	
In Bank—General Account .....	33,087.50	
Salaries Account .....	1,000.00	34,187.50
Fund for Interest on Consumers' Deposits .....		7,134.89
Fund for Equipment and Replacements—		
Cash and Investments .....	\$304,002.56	
Less: Due to Current Account .....	267,608.32	36,394.24
		<u>\$ 736,103.78</u>
		<u><u>\$7,853,203.04</u></u>

Calgary, Alberta, 6th April, 1953.

D. E. BATCHELOR, City Treasurer.



**CALGARY****DEPARTMENT**

31st DECEMBER, 1952

**REVENUE LIABILITIES**

Consumers' Deposits .....	\$	27,852.87
Accounts Payable:—		
City General Department .....	\$	503,174.99
Wages .....		35,396.89
Miscellaneous .....		126,149.90
		664,721.78
Reserve for Interest on Consumers' Deposits .....		7,134.89
Reserve for Equipment and Replacements .....		36,394.24

\$ 736,103.78\$7,853,203.04

Audited and Certified in terms of our attached Report of this date.

(sgd.) HARVEY, MORRISON &amp; CO.,

Chartered Accountants.

Auditors to the City of Calgary.

**CITY OF  
WATERWORKS**

STATEMENT OF REVENUE AND EXPENDITURE  
EXPENDITURE

Administration and Maintenance .....		\$ 744,336.43
General:—		
Taxation of Revenue .....	\$ 65,564.19	
Taxes on Land .....	2,819.81	68,384.00
Insurance:—		
Employees' Life .....	\$ 75.88	
Employees' Sickness and Accident .....	6,294.53	
Unemployment .....	5,722.84	
Fire, etc. ....	511.94	12,605.19
Debenture Interest .....	\$ 84,720.32	
Debenture Principal .....	50,089.03	134,809.35
Loan—Province of Alberta—Interest .....	\$ 47,394.59	
Principal .....	103,513.55	150,908.14
Treasury Bill—Interest and Principal .....		18,521.94
Interest on Capital Advances .....		36,430.44
Provision for Bad Debts .....		500.00
Provision for New Equipment .....		100,000.00
Provision for Interest on Consumers' Deposits .....		1,000.00
Employees' Pension Plan .....		37,953.25
		<u>\$1,305,448.74</u>
Surplus for the year ended 31st December, 1952, contributed to City General Department .....		5,835.06
		<u><u>\$1,311,283.80</u></u>

**CALGARY****DEPARTMENT**

FOR THE YEAR ENDED 31st DECEMBER, 1952

## REVENUE

Rated Water Consumers .....	\$ 848,597.53
Metered Water Consumers .....	410,476.79
	<hr/>
	\$1,259,074.32
Less: Discount .....	55,932.30
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	\$1,203,142.02
Water Frontage Assessment .....	97,877.64
Sundry Revenue .....	3,460.64
Buildings under Construction—Water .....	6,803.50

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**\$1,311,283.80**

# WATERWORKS DEPARTMENT MAINTENANCE ACCOUNT FOR THE YEAR 1952

Expenditure—				1951	
				Dr. Balance	Expended
Glenmore Dam, Power House and Superintendence—					
Salaries and Wages				291.56	\$ 15,876.78
Power and Light					11,783.06
Oil and Waste					50.00
Telephones					210.00
Maintenance of Equipment					1,360.49
Chemical and Heating Plant—				324.51	
Labor					
Fuel					2,567.85
Chlorination					2,486.44
Chemicals					6,019.44
Maintenance of Equipment				8,493.89	29,744.94
Filter Plant—					471.25
Labor					
Material				155.87	18,619.13
Maintenance of Equipment					1,247.16
Laboratory—					462.58
Labor					
Material				174.00	3,252.00
Reservoir (Glenmore)—					594.68
Caretaker					
Fencing					2,624.69
Grounds					
Repairs to Buildings				2,594.00	3,261.33
Roads					368.74
Telephone				1,534.76	456.92
Mains—				1.50	75.00
Labor					
Materials and Repairs to Pavement					91,624.38
Flushing—					42,853.94
Labor					
Material				531.10	5,436.14
					1,825.57

Services—					
Labor	100,212.05	117,604.20	17,392.15	100,212.05	
Material	18,000.00	18,192.45	192.45	15,988.93	
Thawing	3,606.42	4,395.21	788.79	3,606.42	
Repairs to Pavement	500.00	7,811.34	7,311.34	500.00	
Telephones—District Foremen	72.00	72.00			
New Services—					
Labor	5,000.00	16,413.70	11,413.70	4,417.69	
Material	50,743.06	64,947.90	14,204.84	50,743.06	
Hydrants—					
Labor	5,964.10	6,313.56	349.46	4,964.10	
Material	3,000.00	4,903.69	1,903.69	2,979.86	
Thawing	3,833.20	7,624.75	3,791.55	3,833.20	
Repairs to Pavement	500.00	267.91	232.09	500.00	
Valves—					
Labor	7,762.56	8,560.51	797.95	7,078.56	
Material	2,000.00	5,512.16	3,512.16	1,856.93	
Repairs to Pavement	500.00			500.00	
Meters—					
Labor	12,661.70	14,576.54	1,914.84	11,293.70	
Material	22,000.00	4,550.08	4,550.08	21,311.87	
New Meters		1,603.49			
No. 2 Pump House and No. 4 Pump House—					
Labor	12,118.02	12,797.64	679.62	10,750.02	
Power and Light	6,500.00	7,494.69	994.69	5,501.97	
Oil and Waste	25.00	19.52		25.00	
Heating	371.12	330.50		371.12	
Maintenance of Equipment and Painting Water Tank					
(North Hill) Control Equipment					
Reservoir (South Calgary)—					
Labor	3,000.00	97.20		469.14	
Power and Light					
Fuel	14,117.57	15,629.70	1,512.13	12,749.57	
Telephone	5,000.00	6,006.01	1,006.01	4,217.17	
Maintenance of Equipment	96.58	105.62	9.04	96.58	
Repairs to South Hill Tank	93.00	91.50		93.00	
Washing Reservoir	162.60	445.86	283.26	162.60	
	500.00				
	800.00				

# WATERWORKS DEPARTMENT

## MAINTENANCE ACCOUNT FOR THE YEAR 1952

	Appropriation	Expended	Cr. Balance	Dr. Balance	Expended 1951
Office Salaries	61,302.76	56,160.42	5,142.34		50,944.28
Printing and Stationery	3,000.00	2,082.43	917.57		2,508.02
Bus Tickets	350.00	358.00		8.00	344.00
Auto and Truck Maintenance	26,553.27	36,681.36		10,128.09	28,553.27
Survey of Services	500.00	11.15	488.85		2,500.00
Damages	2,000.00	1,303.87	696.13		2,339.49
Workmen's Compensation Board Assessment	10,700.00	13,201.63		2,501.63	10,713.68
Telephones	3,000.00	2,983.50	16.50		72.00
Sundries—Office	600.00	1,369.98		769.98	515.20
Collection Department—					
Salaries	34,553.56	27,179.01	7,374.55		27,029.04
Stationery, Printing, Stamps and Delivery	4,200.00	4,226.49		26.49	4,138.98
Telephones	165.00	201.07		36.07	111.45
Car Maintenance and Depreciation	1,100.00	1,515.51		415.51	1,027.57
Rent	3,226.80	3,226.80			3,226.80
Depreciation Office Furniture	600.00	901.30		301.30	871.34
Re-rating	17,288.10	7,860.78	9,427.32		300.00
Administration Charges	19,873.08	19,873.08			17,300.13
Rent, Waterworks Premises (Administration Offices)	1,885.56	1,885.56			1,885.56
Insurance—Dominion Government Unemployment	5,000.00	5,722.84		722.84	4,098.20
Employees' Life	275.00	75.88	199.12		245.20
Employees' Sick and Accident		6,294.53		6,294.53	2,708.36
Fire, Bond, etc.	329.94	511.94		182.00	329.94
Leak Survey	10,000.00	9,471.97	528.03		9,654.81
Meter Room and Warehouse Expense	8,000.00	892.44	7,107.56		787.08
Interest on Capital Advances	36,430.44	36,430.44			38,111.50
Treasury Bill Interest and Principal	18,521.94	18,521.94			18,521.94
Debtenture Interest	98,413.01	84,720.32	13,692.69		99,838.34
Debtenture Principal	70,544.63	50,089.03	20,455.60		59,758.82
Loan—Province of Alberta—Interest	38,764.45	47,394.59		8,630.14	19,795.44
Loan—Province of Alberta—Principal	83,057.95	103,513.55		20,455.60	41,115.76
Interest on Consumers' Deposits	1,000.00	1,000.00			1,000.00
Reserve for New Equipment	100,000.00	100,000.00			100,000.00
Taxes on Revenue	67,401.35	65,564.19	1,837.16		60,467.29
Taxes on Land	3,005.52	2,819.81	185.71		3,005.52
Bad Debts	500.00	500.00			250.00
Pension Plan	37,500.00	37,953.25		453.25	36,213.37

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# WATERWORKS DEPARTMENT

## REVENUE AS COMPARED WITH ESTIMATED REVENUE FOR 1952

	Estimated	Actual	Under	Over	Actual Revenue 1951
Rated Water	\$ 785,000.00	781,207.53	3,792.47		723,298.16
Metered Water	390,000.00	410,476.79		20,476.79	376,334.45
Building Water	5,000.00	6,803.50		1,803.50	4,517.85
Thawing Services	437.00	386.84	50.16		437.00
Skating Rinks—Parks	600.00	600.00			600.00
Skating Rinks—General	50.00	50.00			45.00
City Departments:—					
Parks	7,000.00	7,000.00			5,000.00
Sewer Flushing	1,500.00	1,500.00			1,500.00
Public Works	250.00	250.00			250.00
Street Cleaning	750.00	750.00			750.00
Fire Hydrants (1377)	57,840.00	57,840.00			55,080.00
Reconnections		46.00		46.00	
Sundry Revenue	2,600.06	2,427.80	172.26		2,600.06
Frontage Tax	97,000.00	97,877.64		877.64	90,688.91
	\$1,348,027.06	\$1,367,216.10	\$ 4,014.89	\$ 23,203.93	1,261,101.43
	53,000.00	55,932.30		2,932.30	51,755.57
	\$1,295,027.06	\$1,311,283.80	\$ 4,014.89	\$ 20,271.63	\$1,209,345.86

	Estimated 1952	Actual 1952	Actual 1951
Revenue	\$1,295,027.06	\$1,311,283.80	\$1,209,345.86
Expenditure	1,289,636.01	1,305,448.74	1,157,287.03
Surplus for year contributed to General Dept.	\$ 5,391.05	\$ 5,835.06	\$ 52,058.83



## S U M M A R Y

Debenture Liability Refunding Series 1940-1941 (Bylaw 3515)	---
Debenture Liability Refunding Series 1942-1942a-1942-b (Bylaw 3532)	---
Debenture Liability Refunding Series 1943-1943a-1943b (Bylaw 3561)	---
Debenture Liability Refunding Series 1944-1971 (Bylaw 3654)	---
Debenture Issue Paving Transportation Routes (Bylaw 3957-3989)	---
Debenture Issue Storm Sewers (Bylaw 4005-4096)	---
Debenture Issue Special Local Improvements (Bylaw 3552)	---
Debenture Issue Special Local Improvements (Bylaw 3626)	---
Debenture Issue Special Local Improvements (Bylaw 3630)	---
Debenture Issue Special Local Improvements (Bylaw 3730)	---
Debenture Issue Special Local Improvements (Bylaw 3845)	---
Debenture Issue Special Local Improvements (Bylaw 3849)	---
Debenture Issue Special Local Improvements (Bylaw 3952)	---
Debenture Issue Special Local Improvements (Bylaw 3953)	---
Debenture Issue Special Local Improvements (Bylaw 3922-4062)	---
Debenture Issue Special Local Improvements (Bylaw 3709-4066)	---
Debenture Issue Special Local Improvements (Bylaw 4067-4097)	---
Debenture Issue Special Local Improvements (Bylaw 4067-4097)	---
Debenture Issue Special Local Improvements (Bylaw 4068)	---
Debenture Issue Conversion Transit System (Bylaw 3780)	---
Debenture Issue Conversion Transit System (Bylaw 3956-3988)	---
Debenture Issue Extensions and Improvements Waterworks— (Bylaw 4082-4103)	---
Debenture Issue New General Hospital (Bylaw 3775-3987)	---
Debenture Issue Storm Sewers (Bylaw 4005-4218)	---
Debenture Issue Extensions and Improvements Waterworks— (Bylaw 4082-4222)	---
Debenture Issue Special Local Improvements (Bylaw 4195-4219)	---
Debenture Issue Special Local Improvements (Bylaw 4195-4219)	---
Debenture Issue Special Local Improvements (Bylaw 4196-4220)	---
Debenture Issue Special Local Improvements (Bylaw 4196-4220)	---
Debenture Issue Special Local Improvements (Bylaw 4197-4221)	---

\$	835,000.00
	1,460,000.00
	450,000.00
	2,490,000.00
	995,000.00
	552,000.00
	5,114.16
	448.14
	15,867.66
	19,116.19
	1,025.77
	26,516.19
	62,131.25
	34,095.14
	15,071.67
	54,029.17
	4,585.55
	420,000.00
	79,856.16
	320,000.00
	1,765,000.00
	916,942.05
	2,900,000.00
	960,000.00
	958,884.24
	360,000.00
	24,700.01
	260,000.00
	5,439.57
	140,000.00

Debenture Issue Special Local Improvements (Bylaw 4197-4221)	2,633.96		
Debenture Issue Special Local Improvements (Bylaw 4335)	272,287.40		
Debenture Issue Special Local Improvements (Bylaw 4335)	56,523.10		
Debenture Issue Special Local Improvements (Bylaw 4336)	478,904.39		
Debenture Issue Special Local Improvements (Bylaw 4336)	45,416.45		
Debenture Issue Special Local Improvements (Bylaw 4337)	194,874.05		
Debenture Issue Special Local Improvements (Bylaw 4337)	44,958.90		
Debenture Issue Storm Sewers (Bylaw 4005-4340)	393,011.16		
Debenture Issue Storm Sewers (Bylaw 4341)	1,473,791.86		
Debenture Issue Incinerator (Bylaw 4117-4342)	687,769.54		
Debenture Issue Extensions and Improvements Waterworks— (Bylaw 4082-4347)	538,749.42		
Debenture Issue Extensions and Improvements Waterworks— (Bylaw 4295-4348)	440,794.98		
TOTAL DEBENTURE LIABILITY 31st December, 1952	\$20,760,538.13		
Electric Light and Power Department—Liability to General Department.		\$ 34,133.94	
Calgary Transit System Liability to General Department.			
Calgary Transit System Liability to General Dept. (Bylaw 3780)	\$ 180,000.00		
Calgary Transit System Liability to General Dept. (Bylaw 3956-3988)	320,000.00		
	1,765,000.00	2,265,000.00	
Waterworks Department Liability to General Department	\$2,000,844.53		
Waterworks Department Liability to General Dept. (Bylaw 4082-4103)	916,942.05		
Waterworks Department Liability to General Dept. (Bylaw 4082-4222)	958,884.24		
Waterworks Department Liability to General Dept. (Bylaw 4082-4347)	538,749.42		
Waterworks Department Liability to General Dept. (Bylaw 4295-4348)	440,794.98	4,856,215.22	
Hospitals Department Liability to General Department	197,794.46		
Hospitals Department Liability to General Department (Bylaw 3775-3987)	2,900,000.00	3,097,794.46	10,253,143.62
Debenture Liability (General and Local Improvements)) 31st Dec. 1952			\$10,507,394.51

**CITY OF CALGARY**  
**STATEMENT OF OUTSTANDING DEBENTURES**  
**31st DECEMBER, 1952**

Bylaw No.	Rate of Interest	Date of Maturity	Amount	Where Payable
3515	3-3½%	(Refunding)— Serially to 1st July, 1961	\$ 835,000.00	Canada
3532	3-3½%	(Refunding)— Serially to 1 Jan., 1962	1,460,000.00	Canada
3561	3%	(Refunding)— Serially to 1 July, 1955	450,000.00	Canada
3654	2-2½-2¾-3%	(Refunding)— Serially to 1 July, 1961	2,490,000.00	Canada
3957-3989	3½%	Paving Transportation Routes— Serially to 1 July, 1969	995,000.00	Canada
4005-4096	3-3¼-3½%	Storm Sewers— Serially to 1 July, 1975	552,900.00	Canada
4005-4218	4%	Storm Sewers— Serially to 1 July, 1976	950,900.00	Canada
4005-4350	3½%	Storm Sewers— Serially to 1st July, 1972	393,011.16	Canada
4117-4342	3½%	Incinerator— Serially to 1st July, 1972	687,769.54	Canada
4341	3½%	Storm Sewers— Serially to 1st July, 1972	1,473,791.86	Canada
3780	3%	Transit System— Serially to 1 July, 1960	320,000.00	Canada
3956-3988	3-3½%	Transit System— Serially to 1 July, 1964	1,765,000.00	Canada
3775-3987	3-3½-3¾%	Hospitals— Serially to 1 July, 1979	2,900,000.00	Canada
4082-4103	2%	Waterworks— Serially to 1 Aug., 1970	916,942.05	Canada
4082-4222	2%	Waterworks— Serially to 1 Aug., 1971	958,884.24	Canada
4082-4347	2%	Waterworks— Serially to 1 July, 1972	538,749.42	Canada
4295-4348	2%	Waterworks— Serially to 1st July, 1972	440,794.98	Canada
			<u>\$18,136,943.25</u>	
3552	4%	Local Improvement— Serially to 1 Jan., 1965	5,114.16	Canada
3626	4%	Local Improvement— Serially to 1 Jan., 1956	448.14	Canada
3630	4%	Local Improvement— Serially to 1 Jan., 1961	15,867.66	Canada
3730	3½%	Local Improvement— Serially to 1 Jan., 1962	19,116.19	Canada
3845	3½%	Local Improvement— Serially to 1 Jan., 1958	1,025.77	Canada
3849	3½%	Local Improvement— Serially to 1 Jan., 1963	26,516.19	Canada
3952	3½%	Local Improvements— Serially to 1 Jan., 1954	62,131.25	Canada

3953	3½%	Local Improvements—		
		Serially to 1 Jan., 1964	34,095.14	Canada
3922-4062	3½%	Local Improvements—		
		Serially to 1 Jan., 1960	15,071.67	Canada
3709-4066	3½%	Local Improvements—		
		Serially to 1 Jan., 1970	54,029.17	Canada
4067-4097	3%	Local Improvements—		
		Serially to 1 Jan., 1955	4,585.55	Canada
4067-4097	3%	Local Improvements—		
		Serially to 1 July, 1955	420,000.00	Canada
4068	3½%	Local Improvements—		
		Serially to 1 Jan., 1965	79,856.16	Canada
4195-4219	4%	Local Improvements—		
		Serially to 1 July, 1956	360,000.00	Canada
4195-4219	4%	Local Improvements—		
		Serially to 1 July, 1956	24,700.01	Canada
4196-4220	4%	Local Improvements—		
		Serially to 1 July, 1961	260,000.00	Canada
4196-4220	4%	Local Improvements—		
		Serially to 1 July, 1961	5,439.57	Canada
4197-4221	4%	Local Improvements—		
		Serially to 1 July, 1966	140,000.00	Canada
4197-4221	4%	Local Improvements—		
		Serially to 1 July, 1966	2,633.96	Canada
4335	3½%	Local Improvements—		
		Serially to 1st July, 1957	272,287.40	Canada
4335	4½%	Local Improvements—		
		Serially to 1st July, 1957	56,523.10	Canada
4336	3½%	Local Improvements—		
		Serially to 1st July, 1962	478,904.39	Canada
4336	4½%	Local Improvements—		
		Serially to 1st July, 1962	45,416.45	Canada
4337	3½%	Local Improvements—		
		Serially to 1st July, 1967	194,874.05	Canada
4337	4½%	Local Improvements—		
		Serially to 1st July, 1967	44,958.90	Canada
LOCAL IMPROVEMENTS .....			\$ 2,623,594.88	
TOTAL OUTSTANDING DEBENTURES .....			<u><u>\$20,760,538.13</u></u>	



## CITY OF CALGARY

## ANALYSIS OF RESERVE FUNDS FOR THE YEAR 1953

<u>RESERVE FUNDS</u>	Balance 31st Dec., 1951	Provision for year <u>Credits</u>	Transfers	Earnings for year <u>Credits</u>	Other Items	Expenditures	Balance 31 Dec., 1952	<u>RESERVE FUNDS</u>
			Dt.	Cr.	Dt.	Cr.		
<u>General</u>								<u>General</u>
Works and Improvements .....	\$ 141,704.86							Works and Improvements
			Banff Trail Develop- Suspense .....	\$ 8,803.76	\$ 304.23	Land Sales .....	\$804,745.91	\$ 516,307.16
			Britannia Subdivision De- velopment Suspense ..	19,162.06		Calgary Power Dykes .....	27,942.27	
			Manchester Industrial Subd'vn Development Suspense .....	57,406.70				
			Fire Dept.—Buildings and Equipment .....	20,385.84				
Airport Improvements .....	112,980.36		New Equipm't Earnings Surplus Earnings—1952 ..		633.17 51,966.73		5,767.50	161,450.30
Fire Dept. Buildings and Equipment ...	119,045.98		Reserve for Works and Improvements .....		20,385.84	962.38	140,394.20	
Purchase of New Equipment .....	500,000.00	\$178,800.39	Reserve for Works and Improvements .....	633.17		633.17	178,800.39	500,000.00
Parking Meter Trust .....	135,000.37							Parking Meter Trust
						Meter Receipts (Street Meters) ....	84,258.98	5,223.05
						Miscellaneous Receipts .....	4,521.01	20,669.08
						Meter Receipts (Parking Lots, etc.)..	22,106.62	12,975.53
Cenotaph Trust .....	1,958.13							1,958.22
Family Allowance Trust .....	842.59					Income transferred to Parks \$ 56.09		
Manchester Gravel Pit .....	7,771.29							7,849.19
Bow River Flood Relief .....	383.79		General Finance .....	410.51	5.40	Dominion Government Contribution..	709.00	613.57
Hospitalization Non-Ratepayers .....	15,072.00							938.02
						Emergency Welfare Trust .....	21.32	
								7,849.19
						Payments from Province of Alberta ..	24,116.50	48,849.60
						Payments from City of Calgary .....	4,076.77	27,510.00
						Contract Payments .....	5,412.37	
						1953 Contract Payments .....	27,510.00	
Ex-Employees' Group Life Claims .....	6,576.28		General Reserve .....	3,923.72			1,500.00	11,000.00
Rehabilitation Emergency Housing Sites..	3,973.52							7,811.24
Debentures called for Redemption not Presented .....			Sinking Fund .....	15,657.67				15,657.67
Deb. Matured and Outstanding—1933 .....			Sinking Fund .....	1,460.00				1,460.00
								<u>1,458,961.12</u>
								<u>General Total</u>
<u>Electric Light</u>								<u>Electric Light</u>
Replacement of Fixed Assets .....	75,469.25		Bottom's and Extensions ..	42,969.10	1,879.50	Connection Charges .....	9,760.50	43,894.41
Interest on Consumers' Deposits .....	12,121.02	4,000.00			346.81	Inventory Adjustment .....	\$235.71	15,063.46
<u>Waterworks</u>								1,404.37
Equipment and Replacements .....	207,784.67	100,000.00	Byaw 4082 .....	258,105.77	6,217.69		19,502.55	36,394.24
Interest on Consumers' Deposits .....	6,278.92	1,000.00			136.78		280.81	7,134.89
<u>Transit System</u>								<u>Transit System</u>
Amortization of Fixed Assets .....	289,838.94	30,000.00				Salvage Suspense .....	11,822.06	302,345.83
						Revenue Surplus .....	53,756.32	
<u>Hospitals</u>								<u>Hospitals</u>
Trust Funds .....	14,899.49					Donations .....	19,418.00	34,311.91
Purchase of New Equipment .....	28,764.15						200.00	29,032.50





REPORT  
of the  
CIVIC EMPLOYEES'  
PENSION FUND



of the  
CITY OF CALGARY

as at  
DECEMBER 31st, 1952



## CIVIC EMPLOYEES PENSION FUND

April 6th, 1953.

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

The Trustees of the Pension Fund for City Employees present the annual report of that Fund for the year ended December 31st, 1952.

At December 31st, 1952, 1066 employees were contributing to the Fund from the following departments:

Electric Light Department .....	118	
Transit System .....	267	
Waterworks Department .....	126	
Hospital Department .....	114	
Paving Department .....	11	
General Departments .....	314	
Calgary Library Board .....	19	
Calgary Public School Board .....	92	
Calgary Separate School Board .....	5	1066

Movement of Members during the year was:

Members at December 31st, 1951 .....	1044
Add: New Members 1952 .....	154

1198

Deduct: Deceased 1952 .....	3	
Pensioned 1952 .....	26	
Resigned .....	103	132
		1066

Pensions are being paid from the Fund to:

Former employees .....	253	
Widows of former employees .....	13	
Widows of pensioners .....	5	271

Assets of the Fund, not including Accrued Liability, amounted to \$2,796,846.61, made up as follows:

Bonds—City of Calgary .....	\$1,221,890.22	
School Districts of Alberta .....	378,714.17	
Provinces of Canada .....	387,721.37	
Cities of Canada .....	159,230.38	
Towns of Canada .....	19,408.48	
Government of Canada .....	342,285.15	2,509,249.77

Note: The par value of the above bonds  
is \$2,516,546.04.

Cash: Bank of Montreal .....	193,387.19
Accrued Interest on Investments .....	32,578.31

Accounts Receivable:

Contributions on account of December, 1952 salaries and wages collectible January 15th, 1953 .....	37,655.69
Deficiency Earnings .....	23,975.65

\$2,796,846.61

Accruals to and disbursements from the Fund in 1952 were:

Fund as at December 31st, 1951 .....		\$2,447,838.59
Add: Cash Receipts—		
Members' % Contributions—		
City of Calgary Employees .....	\$148,913.66	
Calgary Public Library Employees .....	2,661.10	
Calgary Public School Employees .....	13,470.62	
Calgary Separate School Employees .....	769.97	
Special Contribution .....	505.50	166,320.85
Employers' % Contributions—		
City of Calgary .....	135,723.80	
Calgary Public Library Board .....	2,446.43	
Calgary Public School Board .....	11,534.95	
Calgary Separate School Board .....	616.28	
Special Contribution .....	505.50	150,826.96
Interest on Accrued Liability—		
City of Calgary .....	107,595.47	
Calgary Public Library Board .....	2,333.84	
Calgary Public School Board .....	10,793.18	
Calgary Separate School Board .....	783.27	121,505.76
Deficiency Earnings 1951 .....		23,442.76
Investment Earnings .....		76,750.43
Increase of Accrued Interest .....		11,132.15
Increase of Accounts Receivable .....		4,582.00
Miscellaneous Receipts .....		2,050.89
		<u>3,004,450.39</u>
Less: Amortization of Investments .....		1,723.90
		<u>3,002,726.49</u>
Less: Disbursements		
Pensions Paid .....	\$165,789.92	
Contributions Refunded .....	40,089.96	205,879.88
		<u>\$2,796,846.61</u>
Costs of administration of the Fund are being paid by the City of Calgary and the associated Boards.		
Earnings of the Fund were less than the requirements in the amount of \$23,975.65		
Requirements .....	\$232,009.55	
Earnings .....	208,033.90	
		<u>\$ 23,975.65</u>

The Pension Fund Bylaw provides that this deficiency is collectible from the City of Calgary and associated Boards and the amount appears in the Financial Statements as an Account Receivable.

The attached reports, statements, balance sheets, etc., are submitted by Harvey, Morrison and Company, Chartered Accountants, who are the Auditors to the Trustees.

This report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.  
(sgd.) E. A. Hookway, Comm. of Finance, Trustee.  
(sgd.) E. M. Bredin, City Solicitor, Trustee.  
(sgd.) Wm. Garnett, Trustee.  
(sgd.) F. C. Bodie, Trustee.  
(sgd.) A. Wm. Northover, Secretary.

Lougheed Building,  
Calgary, Alberta.  
27th March, 1953.

Board of Trustees,  
The Pension Fund for Civic Employees,  
Calgary, Alberta.

Dear Sirs:

We have completed our audit of the books of account of the Pension Fund for Civic Employees of the City of Calgary for the year ended 31st December, 1952, and attach hereto the following statements which we have verified with the books:

1. Balance Sheet as at 31st December, 1952.
2. Statement of Cash Receipts and Payments for the year 1952.
3. Statement of Revenue and Interest Requirements for the year 1952.

The Investments of the Fund and the percentages (Par Value) to the total are as follows:

	Par Value	Percentages
City of Calgary .....	\$1,219,846.05	48.47%
School Districts .....	380,699.99	15.13
Towns .....	20,000.00	.79
Cities .....	163,000.00	6.48
Provinces .....	390,000.00	15.50
Government of Canada .....	343,000.00	13.63
	<u>\$2,516,546.04</u>	<u>100.00%</u>

The earnings of the Fund for the year 1952 were \$23,975.65 below the necessary requirements calculated at the interest rate of 4½. This amount is recoverable from the City of Calgary, the School Boards and the Library, and is shown on the balance sheet as an account receivable.

Yours faithfully

HARVEY, MORRISON & CO.,  
Chartered Accountants.





# THE PENSION FUND FOR CIVIC EMPLOYEES OF THE CITY OF CALGARY BALANCE SHEET AS AT 31st DECEMBER, 1952

ASSETS		LIABILITIES	
<b>Accrued Liability</b>		<b>Deferred Investment Income</b> .....	
City of Calgary .....	\$2,391,008.00	Pension Reserve	\$ 1,108.38
Calgary Public Library .....	51,863.00	Balance at Credit .....	\$6,557,172.85
Calgary Public School Board .....	239,848.00		
Calgary Separate School Board .....	17,406.00	<b>Deduct</b>	
	\$2,700,125.00	Death Benefits Paid .....	\$123,566.02
		Pensions Paid .....	942,379.34
			1,065,945.36
		<b>Special Annuity Reserve</b> .....	4,635.74
<b>Investments</b>	<b>Par Value Book Value</b>	<b>Earnings Deficiency</b>	
Debentures of—		Investment Income .....	\$ 748,256.70
City of Calgary .....	\$1,219,846.05	Interest on Accrued Liability .....	940,967.94
Calgary School Dist.			
No. 19 .....	127,199.99	125,375.64	
Calgary Roman Cath.			
School Dist. No. 1 .....	40,000.00	39,365.24	
City of Edmonton .....	5,000.00	4,476.27	
Edmonton School Dist.			
No. 7 .....	98,000.00	98,000.00	
Lethbridge School Dist.			
No. 51 .....	104,000.00	104,630.39	
Lethbridge Roman Cath.			
School Dist. No. 9 .....	11,500.00	11,342.90	
Town of Channel,			
Port Aux Basques .....	20,000.00	19,408.48	
City of Vancouver .....	65,000.00	64,225.27	
City of Victoria .....	18,000.00	15,528.84	
City of Winnipeg .....	75,000.00	75,000.00	
Province of Manitoba			
Province of New-			
foundland .....	115,000.00	113,328.04	
		<b>Deduct Interest Requirements</b> .....	\$1,689,224.64
			1,713,200.29
		<b>Deficiency—1952—Recoverable—</b>	
		See Contra .....	\$ 23,975.65

Hydro Electric Power		
Comm. of Ontario....	100,000.00	99,393.33
Province of Ontario -	100,000.00	100,000.00
Dominion of Canada -	343,000.00	342,285.15
	<u>\$2,516,546.04</u>	<u>2,509,249.77</u>
Accrued Interest on Investments	32,578.31	
<b>Accounts Receivable</b>		
Members' and Employers' Contributions		
and Interest for the month of Decem-		
ber, 1952, received in January, 1953—	\$37,655.69	
Earnings Deficiency—1952—		
Recoverable	23,975.65	61,631.34
Cash in Bank of Montreal, 31st December, 1952	193,387.19	
	<u>\$5,496,971.61</u>	<u>\$5,496,971.61</u>

Calgary, Alberta, 27th March, 1953.

We have examined the balance sheet of the Pension Fund for Civic Employees of the City of Calgary as at 31st December, 1952, and the statement of receipts and disbursements and statement of revenue and interest requirements for the year ended on that date and have obtained all the information and explanations we have required. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the above balance sheet and accompanying statement of receipts and disbursements and statement of revenue and interest requirements are properly drawn up so as to exhibit a true and correct view of the state of affairs of the Fund as at 31st December, 1952, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the Fund.

HARVEY, MORRISON & CO., Chartered Accountants.

**THE PENSION FUND FOR CIVIC EMPLOYEES**  
**STATEMENT OF RECEIPTS AND DISBURSEMENTS**  
**RECEIPTS**

Cash in Bank, 1st January, 1952 .....		\$214,267.48
<b>Members' Contributions—</b>		
City of Calgary Employees:		
Electric Light Department .....	\$ 20,816.73	
Transit System .....	42,474.08	
Waterworks Department .....	18,021.88	
Hospitals .....	13,426.53	
Paving Department .....	2,109.54	
General Departments .....	52,064.90	
Calgary Public Library Employees .....	2,661.10	
Calgary Public School Board Employees .....	13,470.62	
Calgary Separate School Board Employees .....	769.97	
Special Contributions .....	505.50	166,320.85
<b>City of Calgary Contributions—</b>		
Electric Light Department .....	\$ 18,712.12	
Transit System .....	40,210.82	
Waterworks Department .....	16,455.54	
Hospitals .....	12,438.39	
Paving Department .....	1,877.89	
General Departments .....	46,029.04	
Special .....	505.50	136,229.30
Interest on Accrued Liability .....		107,595.47
<b>Employer's Contribution—</b>		
Short Earnings, 1951 .....		23,442.76
<b>Calgary Public Library—</b>		
Contributions .....	\$ 2,446.43	
Interest on Accrued Liability .....	2,333.84	4,780.27
<b>Calgary Public School Board—</b>		
Contributions .....	\$ 11,534.95	
Interest on Accrued Liability .....	10,793.18	22,328.13
<b>Calgary Separate School Board—</b>		
Contributions .....	\$ 616.28	
Interest on Accrued Liability .....	783.27	1,399.55
<b>Investment Income .....</b>	<b>\$ 78,733.97</b>	
Deduct: Accrued Interest Paid .....	1,983.54	76,750.43
<b>Transfers from Fire and Police Pension Funds—</b>		
(Members transferred) .....		1,634.22
Members on Vacation without Pay .....		379.71
Unclaimed Cheques written off .....		36.96
		<u><u>\$755,165.13</u></u>

## OF THE CITY OF CALGARY

FOR THE YEAR ENDED 31st DECEMBER, 1952

## DISBURSEMENTS

Investments Purchased—			Par Value	Cost
City of Calgary	4½%	1957/67	146,898.45	146,898.45
City of Calgary	3½%	1964/69	10,000.00	8,750.00
City of Victoria	3 & 3¼%	1959/65	18,000.00	15,270.00
City of Vancouver	3½%	1975	20,000.00	16,000.00
City of Edmonton	3 %	1959	5,000.00	4,470.00
Prov. of Manitoba	4 %	1962	75,000.00	75,000.00
Prov. of Newf'land	4¾%	1964	115,000.00	113,275.00
Hydro Electric Power Comm. of Ontario	4 %	1961	100,000.00	99,350.00
Lethbridge School District No. 51	4½%	1977	104,000.00	104,656.24
Edmonton School District No. 7	4¾%	1975	50,000.00	50,000.00
Calgary Roman Cath. School District	4¾%	1963/72	40,000.00	39,360.00
Town of Channel, Port Aux Basque	4½%	1958/60	20,000.00	19,396.00
			<u>\$703,898.45</u>	<u>\$692,425.69</u>

Investments Sold or Redeemed—				
Calgary School Dist. No. 19	-----		\$ 14,833.33	\$ 14,833.33
City of Calgary	-----		76,225.57	76,225.57
Dominion of Canada	-----		246,635.23	245,468.73
			<u>\$337,694.13</u>	<u>\$336,527.63</u>

Net Investments Purchased	<u>\$366,204.32</u>	\$355,898.06
Pensions Paid		165,789.92
Claimable Contributions—Members		39,336.28
Transferred to Police Pension Fund (Member transferred)		753.68
Cash in Bank, 31st December, 1952		193,387.19
		<u>\$755,165.13</u>

# THE PENSION FUND FOR CIVIC EMPLOYEES OF THE CITY OF CALGARY

## STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1952

### Interest Requirements

Interest on the Fund at the rate of  $4\frac{1}{2}\%$  as calculated by the formula of Professor N. E. Sheppard

\$232,009.55

### Revenue

#### Interest on Accrued Liability—

City of Calgary	107,595.47
Calgary Public Library	2,333.84
Calgary Public School Board	10,793.18
Calgary Separate School Board	783.27
	<u>\$121,505.76</u>

#### Investment Income—

Cash Received—Net	\$ 76,750.43
Deferred Income—1952 Proportion	369.46
Increase in Accrued Interest	<u>11,132.15</u>

Less: Amortization of Premiums on Debentures	<u>\$ 88,252.04</u>
	1,723.90

#### Pension Fund Short Earnings—

(Deficit) 1952	<u>23,975.65</u>
----------------	------------------

\$232,009.55

\$232,009.55

REPORT  
of the  
Police Pension Fund



of the  
CITY OF CALGARY

as at  
DECEMBER 31st, 1952





## POLICE PENSION FUND

April 13, 1953.

To His Worship the Mayor and Council,  
of the City of Calgary.

Ladies and Gentlemen:

The Police Pension Fund Trustees desire to submit their Twenty-fifth Annual Report on the administration of the Fund for the year ending December 31, 1952.

At the end of the fiscal year there were 167 members contributing to the Fund.

Members at December 31, 1951 .....	163	
New members .....	20	183
		<hr/>
Less:		
Pensioned in 1952 .....	1	
Resigned in 1952 .....	14	
Transferred to General .....	1	16
		<hr/>
		167
		<hr/>

Pensions were being paid to 32 former members or their estates at December 31, 1952.

The Assets of the Fund other than the Accrued Liability amounted to \$510,845.48, made up as follows:

Investments—

Bonds—City of Calgary .....	\$225,670.88	
Calgary School District No. 19 .....	9,207.32	
Calgary Roman Catholic School		
District No. 1 .....	11,872.27	
Edmonton School District No. 7 .....	14,000.00	
Lethbridge School District No. 51 .....	8,034.52	
Town of Channel, Port Aux Basques .....	2,924.52	
City of Edmonton .....	3,641.79	
City of Vancouver .....	5,339.30	
Province of Manitoba .....	30,000.00	
Province of Newfoundland .....	29,565.65	
Province of Ontario .....	10,000.00	
Dominion of Canada .....	137,980.42	\$488,236.67
		<hr/>

Par Value of above bonds, \$487,157.22.

Accrued Interest .....	6,633.63
Accounts Receivable .....	5,780.21
Cash in Bank .....	10,194.97
	<hr/>
	\$510,845.48
	<hr/>

At December 31, 1951, the Fund amounted to ..... \$451,969.60

During the year Receipts and Disbursements were as follows:

Receipts:—

Members' Contributions .....	\$ 30,134.27	
City's Contributions .....	29,142.24	
Interest on Accrued Liability .....	11,535.84	
Interest Earnings .....	14,034.60	
Donations and Fees (Court Costs) .....	5,201.92	
Increase in Accrued Interest .....	1,279.54	
Increase in Accounts Receivable .....	1,055.31	92,383.72
		<u>\$544,353.32</u>

Less: Amortization of Discount and Profit on Redemption and Sale of Investments		494.46
--	--	--------

\$543,858.86

Disbursements:—

Pensions Paid ....;	28,606.61	
Contributions Refunded: Members' .....	4,406.77	33,013.38

Fund as at December 31, 1952 .....		<u>\$510,845.48</u>
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During the current year Interest Earnings were less than the requirements of the Fund in the amount of \$5,744.23.

Interest Requirements .....	\$32,205.03
Interest Earnings .....	26,460.80
	<u>\$ 5,744.23</u>

The Administration Expenses of the Fund were borne by the City.

The books of the Fund have been audited and the Securities checked by the Fund's Auditors, Harvey, Morrison & Company, Chartered Accountants, and their Certificate of Audit appears on the accompanying Balance Sheet.

This Report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.

(sgd.) J. MacKenzie, Sergt., Trustee.

(sgd.) J. C. Stagg, Sergeant, Trustee.

(sgd.) E. A. Hookway, Commissioner of Finance, Trustee.

(sgd.) E. M. Bredin, City Solicitor, Trustee.

(sgd.) D. Little, Secretary.

Lougheed Building,  
Calgary, Alberta.  
30th March, 1953.

The Board of Trustees,  
Police Department Pension Fund,  
Calgary, Alberta.

Dear Sirs:

We have completed our audit of the books of account of the Police Department Pension Fund of the City of Calgary for the year ended 31st December, 1952, and attach hereto the following statements which we have verified with the books:

1. Balance Sheet as at 31st December, 1952.
2. Statement of Cash Receipts and Disbursements for the year 1952.
3. Statement of Revenue and Interest Requirements for the year 1952.

The Investments of the Fund and the percentages (Par Value) to the total held are as follows:

	Par Value	Percentages
City of Calgary .....	\$223,657.22	45.91%
School Districts .....	43,500.00	8.93
Towns .....	3,000.00	.61
Cities .....	9,000.00	1.85
Provinces .....	70,000.00	14.37
Government of Canada .....	138,000.00	28.33
	<u>\$487,157.22</u>	<u>100.00%</u>

The earnings of the Fund for the year 1952 are \$5,744.23 below the necessary requirements calculated at an interest rate of  $4\frac{1}{2}\%$ . After providing for the above 1952 deficit, the accumulated surplus earnings stand at \$2,824.58.

Yours faithfully,  
HARVEY, MORRISON & CO.,  
Chartered Accountants.

## POLICE DEPARTMENT PENSION FUND OF THE CITY OF CALGARY

BALANCE SHEET AS AT 31st DECEMBER, 1952

ASSETS		LIABILITIES	
<b>City of Calgary—Accrued Liability</b>		Deferred Investment Pension Reserve	\$ 947,49
<b>Investments—</b>			\$984,457.02
Par value	Book value	Deduct: Death Benefits Paid	\$ 35,125.34
City of Calgary	\$223,657.22	Pensions Paid	221,031.11
Calgary School Dist. No. 19	9,500.00		
Calgary Roman Catholic School Dist. No. 1	12,000.00	<b>Surplus Earnings</b>	
Edmonton School Dist. No. 7	14,000.00	Investment Income	\$230,057.98
Lethbridge School Dist. No. 51	8,000.00	Interest on Accrued Liability	93,966.78
Town of Channel, Port Aux Basques	3,000.00		
City of Edmonton	4,000.00	Deduct: Interest Requirements	\$324,024.76
City of Vancouver	5,000.00		321,200.18
Province of Manitoba	30,000.00		
Province of Newfoundland	30,000.00		
Province of Ontario	10,000.00		
Dominion of Canada	138,000.00		
	<u>\$487,157.22</u>		
Accrued Interest Receivable	488,236.67		
Accounts Receivable—	6,633.63		
Members' and Employers' Contributions and Interest for the month of December, 1952, received in January, 1953	5,780.21		
Cash in Bank of Montreal, 31st December, 1952	10,194.97		
	<u>\$767,197.98</u>		

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\$767,197.98

Calgary, Alberta, 30th March, 1953.

We have examined the balance sheet of the Police Department Pension Fund of the City of Calgary as at 31st December, 1952, and the statement of receipts and disbursements and statement of revenue and interest requirements for the year ended on that date and have obtained all the information and explanations we have required. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the above balance sheet and accompanying statement of receipts and disbursements and statement of revenue and interest requirements are properly drawn up so as to exhibit a true and correct view of the state of affairs of the fund as at 31st December, 1952, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the Fund.

HARVEY, MORRISON & CO., Chartered Accountants.

## STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1952

Interest Requirements		Revenue	
Interest at 4½% on the Fund, as calculated by the formula of Professor N. E. Sheppard .....		Interest on Accrued Liability .....	\$ 11,535.84
		Investment Income—	
		Cash Received—Net .....	\$ 14,034.60
		Deferred Income—1952 Proportion .....	105.28
		Increase in Accrued Interest .....	1,279.54
			<u>\$ 15,419.42</u>
		Less: Amortization of Debenture Premiums .....	494.46
			14,924.96
		Pension Fund Short Earnings (Deficit) 1952 .....	5,744.23
			<u>\$ 32,205.03</u>
			<u><u>\$ 32,205.03</u></u>

## STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31st DECEMBER, 1952

## Receipts

Cash in Bank, 1st January, 1952 .....	\$ 9,284.91
Members' Percentage Contributions .....	30,134.27
City's Percentage Contributions .....	29,142.24
Interest on Accrued Liability .....	11,535.84
Donations and Fees (Court Costs) .....	5,201.92

## Interest on Investments—

Cash Received .....	\$14,223.16
Less: Accrued Interest Paid .....	188.56
	<hr/> 14,034.60

## Disbursements

Investments Purchased—	Par Value	Cost
Prov. of Manitoba .. 4%	1962 \$30,000.00	\$30,000.00
Prov. of New- foundland .. 4¾%	1964 30,000.00	29,550.00
Lethbridge School District No. 57 .. 4½%	1964 8,000.00	8,036.80
Calgary Roman Cath. School District No. 1 .. 4¾%	1962 12,000.00	11,870.40
City of Edmonton .. —	— 4,000.00	3,640.00
Town of Channel, Port Aux Basques .. 4½%	1958 3,000.00	2,923.20
	<hr/> \$87,000.00	<hr/> \$86,020.40

## Less: Investments Redeemed—

Dominion of Canada .....	\$17,000.00
City of Calgary .....	9,064.97
Calgary School District No. 19 .....	3,000.00
Edmonton School District No. 7 .....	1,000.00
	<hr/> \$30,064.97
	<hr/> \$29,894.97

---

\$56,125.43

## Claimable Contributions—Members

Pensions Paid .....	4,406.77
Cash in Bank of Montreal, 31st December, 1952 .....	28,606.61
	<hr/> 10,194.97

---

\$ 99,333.78

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\$ 99,333.78

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REPORT  
of the  
Fire Pension Fund



of the  
CITY OF CALGARY

as at  
DECEMBER 31st, 1952





## FIRE DEPARTMENT PENSION FUND

April 6th, 1953.

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

The Trustees of the Fire Department Pension Fund present the Annual Report of the Fund for the year ended December 31, 1952.

At December 31st, 1952, 216 employees were contributing to the Fund.

Members as at December 31st, 1951 .....	192		
Add: New members 1952 .....	37		
			229
Less: Pensioned, 1952 .....	6		
Resigned, 1952 .....	7	13	216

31 former members or their widows were in receipt of monthly pensions at the end of 1952.

The Assets of the Fund, other than the Accrued Liability are:

Bonds—City of Calgary .....	\$211,910.00
Alberta School Districts .....	54,345.67
Provinces of Canada .....	75,420.90
Cities of Canada .....	6,335.10
Government of Canada .....	139,524.63
	\$487,536.30

Accrued Interest .....	6,606.61
------------------------	----------

Accounts Receivable:

Contributions on account of December, 1952	
salaries deductible January 15, 1953 .....	7,464.75
Deficiency of Earnings .....	6,128.51
Cash, Bank of Montreal .....	8,981.03
	\$516,717.20

Accruals to and disbursements from the Fund were:		
Fund as at December 31st, 1951 .....		\$451,024.66
Members' % Contributions .....		35,134.03
City's % Contribution .....		38,224.64
Interest on Accrued Liability .....		16,432.80
Donations .....		193.00
Interest on Investments .....		13,548.79
Increase of Accrued Interest .....		1,297.87
Increase of Accounts Receivable .....		3,827.68
		<u>\$559,683.47</u>
Less: Amortization of Premiums .....		591.00
		<u>\$559,092.47</u>
Less: Disbursements:		
Pensions Paid .....	\$34,659.11	
Contributions Refunded .....	7,716.16	42,375.27
		<u>\$516,717.20</u>

The investments of the Fund earned \$6,128.51 less than the amount required under the Bylaw.

Requirements .....	\$36,880.55
Earnings .....	30,752.04
	<u>\$ 6,128.51</u>

This amount is recoverable from the City of Calgary under the terms of the Bylaw and appears in the Financial Statements as Accounts Receivable.

The attached Balance Sheets, reports and statements, prepared by Harvey, Morrison & Company, Chartered Accountants, give the complete details of the financial condition of the Fund.

This report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.  
(sgd.) J. M. Miller, City Clerk, Trustee.  
(sgd.) E. M. Bredin, City Solicitor, Trustee.  
(sgd.) Charles A. Harris, Trustee.  
(sgd.) C. E. Hopkinson, Trustee.  
(sgd.) A. Wm. Northover, Secretary.

Lougheed Building,  
Calgary, Alberta.

27th March, 1953.

Board of Trustees,  
Fire Department Pension Fund,  
Calgary, Alberta.

Dear Sirs:

We have completed our audit of the books of account of the Fire Department Pension Fund of the City of Calgary for the year ended 31st December, 1952, and attach hereto the following statements which we have verified with the books:

1. Balance Sheet as at 31st December, 1952.
2. Statement of Cash Receipts and Disbursements for the year 1952.
3. Statement of Revenue and Interest Requirements for the year 1952.

The investments of the Fund and the percentages of these investments (par value) to the total held are as follows:

	Par Value	Percentage
City of Calgary .....	\$210,025.77	43.26%
School Districts .....	54,500.00	11.22
Cities .....	6,000.00	1.24
Provinces .....	76,000.00	15.65
Government of Canada .....	139,000.00	28.63
	<u>\$485,525.77</u>	<u>100.00%</u>

The earnings of the Fund for the year 1952 are \$6,128.51 below the necessary requirements calculated at an interest rate of  $4\frac{1}{2}\%$ . Under the provisions of the Fire Pension Fund By-law, this deficiency is recoverable from the City of Calgary and is shown on the balance sheet as an account receivable.

Yours faithfully

HARVEY, MORRISON & CO.,  
Chartered Accountants.



Calgary, Alberta, 27th March, 1953.

We have examined the balance sheet of the Fire Department Pension Fund of the City of Calgary as at 31st December, 1952, and the statement of receipts and disbursements and statement of revenue and interest requirements for the year ended on that date and have obtained all the information and explanations we have required. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the above balance sheet and accompanying statement of receipts and disbursements and statement of revenue and interest requirements are properly drawn up so as to exhibit a true and correct view of the state of affairs of the Fund as at 31st December, 1952, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the Fund.

HARVEY, MORRISON & CO., Chartered Accountants.

# STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1952

## Interest Requirements

Interest at 4½% on the Fund, as calculated by the formula of Professor N. E. Sheppard

\$ 36,880.55

## Revenue

Interest on Accrued Liability

\$ 16,432.80

Investment Income—

Cash Received—Net

\$ 13,548.79

Deferred Income—1951 Proportion

63.58

Increase in Accrued Interest

1,297.87

\$ 14,910.24

Deduct Amortization of Debenture

Premiums

591.00

14,319.24

Pension Fund Short Earnings (Deficit) 1952

6,128.51

\$ 36,880.55

\$ 36,880.55

## STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31st DECEMBER, 1952

## Receipts

Cash in Bank, 1st January, 1952 .....	\$ 9,653.03
Members' Percentage Contributions .....	35,134.03
City's Percentage Contributions .....	38,224.64
Interest on Accrued Liability .....	16,432.80
Donations .....	193.00
Interest on Investments—	
Cash Received .....	\$13,964.72
Less: Accrued Interest Paid .....	415.93

## Disbursements

Investments Purchased—	Par Value	Cost Value
Province of		
Manitoba .....	4 %	\$ 26,000.00
Lethbridge School .....		\$ 26,000.00
Dist. No. 51 .....	4½ %	8,034.40
Province of		
Newfoundland .....	4¾ %	40,000.00
Edmonton School .....		39,400.00
Dist. No. 7 .....	4¾ %	19,000.00
Calgary Roman Cath. School Dist. No. 1 .....	4¾ %	18,972.50
		7,934.40
		<u>\$101,000.00</u>
		<u>\$100,341.30</u>
Less: Redeemed—		
Dom. of Canada .....	3 %	25,000.00
Calgary School .....		24,826.50
Dist. No. 19 .....	5 %	3,500.00
City of Calgary .....	3 %	10,000.00
City of Calgary .....	3½ %	184.81
		<u>\$ 38,684.81</u>
		<u>\$ 38,511.31</u>

\$ 61,829.99

## Claimable Contributions—Members

Pensions Paid .....	7,716.16
Cash in Bank, 31st December, 1952 .....	34,659.11
	8,981.05

\$113,186.29\$113,186.29



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1953

GOVT PUBNS

# Financial Statements

of the

## CITY OF CALGARY

for the

YEAR ENDING DECEMBER 31st,

1953

### REPORTS

of the

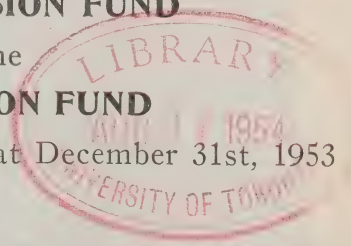
**CIVIC EMPLOYEES' PENSION FUND**

**POLICE PENSION FUND**

and the

**FIRE PENSION FUND**

of the City of Calgary as at December 31st, 1953





Annual  
Financial Statement



of the  
CITY OF CALGARY

for the  
YEAR ENDING DECEMBER 31st,  
1953

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BURNAND PRINTING CO. LTD., CALGARY, ALTA.





Office of the Commissioner of Finance,  
Calgary, Alberta,  
8th June, 1954.

His Worship the Mayor and Council,  
City of Calgary,  
Calgary, Alberta.

Ladies and Gentlemen:

Herewith you will please find the Auditors' Report and Balance Sheets of the City, with detailed supporting schedules setting forth the financial position of the City as at 31st December, 1953; analysis and schedule of investments of the Reserve Funds for 1953; Revenue and Expenditure Statements showing in detail the operations of all Departments of the City, including the Utilities, for the year 1953, with comparative figures for 1952.

Reports are also included for the following:—

Civic Pension Fund Trustees.  
Police Pension Fund Trustees.  
Fire Pension Fund Trustees.

Yours faithfully,

E. A. HOOKWAY,

Commissioner of Finance.

# Auditors' Report

Lougheed Building,  
Calgary, Alberta,  
19th April, 1954.

His Worship the Mayor and Council,  
Corporation of the City of Calgary,  
Calgary, Alberta.

Ladies and Gentlemen:

In accordance with our Audit Contract, we have made an examination of the books of account of the Corporation of the City of Calgary, including its Utilities and Hospital, the Calgary Public School Board, the Calgary Separate School Board and the Calgary Public Library for the year 1953 and submit herewith the following statements which we have verified with the books:

## Balance Sheets as at 31st December, 1953:

Consolidated.  
City General Department.  
Electric Light and Power Department.  
Transit System Department.  
Waterworks Department.  
General Hospitals Department.

## Statements of Revenue and Expenditure for the year 1953:

City General Department.  
Electric Light and Power Department.  
Transit System Department.  
Waterworks Department.  
General Hospitals Department.

## Schedule of Investments as at 31st December, 1953:

### Other Authorities:

The statements of the Schools and Library Boards have been forwarded to the officials entitled thereto and do not form part of this report.

## REPORT ON THE CITY'S FINANCIAL POSITION

We give you hereunder our Report on the financial affairs of the City as reflected in the statements enumerated above.

### Assessment and Tax Collections—

A summary of assessment, mill rate and collection of taxes experienced during the year, compared with that of the previous year is as follows:

	1952	1953
Assessment .....	\$108,041,731	\$116,675,484
Mill Rate .....	59.25	65
Property Levy .....	\$ 6,391,720	7,572,046
Percentage of collections to current levy .....	96.11	96.16
Percentage of collections including arrears .....	99.92	99.35

The outstanding taxes at the end of 1953 amounted to \$430,232.64 as compared with \$365,062.05 a year ago.

**TOTAL EXPENDITURES**

A comparative statement of the expenditures made by the City, other than on capital account and its utilities, for the years 1952 and 1953 is tabulated hereunder:

	1952	1953
Expenditures by City Departments .....	\$4,750,764	\$5,523,670
Demand by School Boards .....	3,193,786	3,593,100
Demand by Library Board .....	131,053	148,410
Debenture and Fixed Charges .....	1,658,925	1,665,331
Hospitals Deficit and By-law Costs .....	500,823	1,064,049
Operating result including Utilities (current year only)—Deficit .....	139,032	
—Surplus .....		29,307

The above surplus for 1953 reflects the current year only and when the adjusted deficit of \$20,214.94 for the year 1952 is brought into account the actual operating result for the year 1953 is a surplus of \$9,092.28.

**Summary of Revenue and Expenditure, 1953:**

When the budget for 1953 was prepared it was estimated that a surplus of \$13,667.08 would be the result of the City's operations. The actual balance for 1953 of the City's Revenue and Expenditure is a surplus of \$9,092.28.

A reconciliation of the variation of \$4,574.80 between the actual result and that estimated is shown in the following tabulations:

**Revenue—**

	Actual 1953	Estimated 1953
Taxation—Property .....	\$7,572,045.82	\$7,529,933.30
—Local Improvement .....	541,331.82	541,331.82
—Business .....	823,939.29	760,000.00
	<u>\$ 8,937,316.93</u>	<u>\$ 8,831,265.12</u>
Fees, Licenses, Permits, etc. ....	\$ 790,272.54	\$ 661,312.20
Grants—Province of Alberta, Government of Canada and C.P.R. ....	\$ 1,112,163.28	\$ 1,142,300.00
Utilities—Electric Light .....	\$ 859,831.20	\$ 867,044.12
Transit System .....	129,829.43	124,797.53
Waterworks .....	194,453.45	184,192.81
	<u>\$ 1,184,114.08</u>	<u>\$ 1,176,034.46</u>
Total Revenue .....	<u>\$12,023,866.83</u>	<u>\$11,810,911.78</u>
Increase over Estimates .....	<u>\$212,955.05</u>	

**Expenditure—**

	Actual 1953	Estimated 1953
Administration and General Government .....	\$ 733,954.30	\$ 612,901.49
Protection to Person and Property ..	2,188,684.94	2,210,802.54
Health .....	160,400.05	160,484.18
Social Welfare .....	321,097.21	316,302.22
Hospital Deficit and Hospital By-law Costs .....	1,064,048.62	928,300.00
Public Works .....	674,022.09	656,632.52
Sanitation and Waste Removal .....	800,126.57	716,858.93
Parks .....	511,216.46	544,233.15
Library .....	148,410.00	148,410.00
Service Departments .....	134,168.03	129,633.20
Debenture Charges .....	1,665,331.34	1,686,973.34
Education .....	3,593,100.00	3,593,100.00

Deficit 1952 (Adjusted) .....	20,214.94	27,413.13
Wages Increase allocated above .....		65,200.00
Total Expenditure .....	<u>\$12,014,774.55</u>	<u>\$11,797,244.70</u>
Net Increase Over Estimates .....	\$217,529.85	
Reconciliation—		
Increased Expenditure over Estimates .....		\$217,529.85
Less: Increased Revenue over Estimates .....		212,955.05
Net Decrease of Actual Surplus with estimates .....		<u>\$ 4,574.80</u>

The comparative actual revenues from the Utilities are shown under that heading. The Transit System surplus of \$151,600.29 (estimated \$55,-085.04) has been transferred to its reserve for amortization to replace equipment presently in use.

Included in the Utilities operating charges are the undernoted items:

#### Electric Light Department:

	Actual 1953	Estimated 1953
Transfers to General Revenue—		
Contribution .....	\$ 90,000.00	\$ 90,000.00
Taxation of Revenue .....	231,744.88	224,085.04
Rentals .....	343.70	343.70
Surplus for year .....	<u>537,742.62</u>	<u>552,615.38</u>
	<u>\$ 859,831.20</u>	<u>\$ 867,044.12</u>
Reserves—		
New Equipment .....	\$ 100,000.00	\$ 100,000.00
Extensions and Improvements to existing system .....	<u>860,951.32</u>	<u>800,000.00</u>
	<u>\$ 960,951.32</u>	<u>\$ 900,000.00</u>

By authority of Council a further \$100,000.00 was appropriated for additional extensions during the year.

The above amount of \$860,951.32 has been added to the capital value of assets acquired out of revenue funds.

#### Transit System

	Actual 1953	Estimated 1953
Depreciation .....	\$ 30,000.00	\$ 30,000.00
Accidents and Damages .....	20,000.00	20,000.00
Net operating surplus transferred to Reserve for Amortization .....	<u>151,600.29</u>	<u>55,085.04</u>
	<u>\$ 201,600.29</u>	<u>\$ 105,085.04</u>
Taxation of Revenue .....	<u>\$ 129,829.43</u>	<u>\$ 124,797.53</u>

The bank balance, securities and other assets in the Amortization Reserve now stand at \$604,248.94 being augmented during the year by the above appropriation together with interest earnings and the sale of salvaged material.

**Waterworks Department**

	Actual 1953	Estimated 1953
Reserve for New Equipment, as per Estimates .....	\$ 100,000.00	\$ 100,000.00
Reserve for New Equipment—Special Appropriation on authority of City Commissioners .....	50,000.00	—
	<u>\$ 150,000.00</u>	<u>\$ 100,000.00</u>
Surplus .....	\$ 83,774.71	\$ 67,812.68
Taxation of Revenue and Interest .....	110,678.74	116,380.13
	<u>\$ 194,453.45</u>	<u>\$ 184,192.81</u>

The expenditures from the New Equipment Reserve amounted to \$49,147.01 during the year. These are regarded as a revenue contribution to capital and set up as such in the City's accounts. A further sum of \$106,577.91 charged to revenue in respect of new services and extensions is also included in the revenue contributions to Capital.

**Land Sales**

The total land sales for the year 1953 were .....	\$1,045,457.83
The cost to the City—that is, the amount of taxes outstanding against the properties when they were acquired— of the lands sold in 1953 was .....	111,383.96
Resulting in a realization over book values of .....	<u>\$ 934,073.87</u>

The above over-realization is because of two factors, namely:

1. Appreciation of City Land Values.
2. The non-levy of annual taxes on lands acquired through tax sale proceedings for the years that title was held by the City.

The actual cash received by the City during the year from sales in 1953 and prior years amounted to \$1,072,659.88 and has been used as follows:

Tax Sale Surplus transferred to General .....	\$ 4,875.71
Interest on agreements for sale transferred to General Revenue .....	15,836.85
Transferred to the General Current Account in respect of the cost to the City of 1953 sales .....	111,383.96
Transferred to the General Reserve for Works and Improvements .....	761,333.69
Transferred to Revolving Fund—Purchase of New Equipment .....	76,000.00
Cost of purchases of land, plotting, surveying and incre- ment tax on lands resold .....	103,229.67
Total disposition of land sales receipts .....	<u>\$1,072,659.88</u>

By authority of Council or the Commissioners, the funds derived from the sale of City owned lands have been allocated for the purposes shown above.

### FINANCIAL POSITION

The current position of the City has increased by \$1,247,361.38 over that of 1952, due mainly to repayment of capital advances and land sales.

A detailed tabulation of the comparative current position for the years 1952 and 1953 and the factors accounting for the changes is shown below:

#### Current Assets

	1952	1953
Cash and Bank .....	\$ 1,435,995.78	\$ 2,360,662.54
Accounts Receivable .....	2,306,379.25	2,414,522.42
Taxes Receivable .....	365,062.05	430,232.64
Inventories of Material .....	742,331.75	831,586.02
Equipment .....	33,082.32	37,366.97
Funds for Deposit Interest .....	22,198.35	27,276.54
Deferred Charges .....	150,528.00	143,501.90
Work in Progress .....	107,001.14	12,104.53
	<u>\$ 5,162,578.64</u>	<u>\$ 6,257,253.56</u>

#### Current Liabilities

	1952	1953
Debenture Principal and Interest outstanding .....	\$ 384,252.18	\$ 360,916.23
Accounts Payable .....	2,362,457.51	2,176,434.02
Province of Alberta Treasury Bills .....	340,215.00	326,606.40
Consumers' Deposits and Interest .....	453,400.90	526,512.40
Deferred Credits .....	128,195.62	125,365.70
	<u>\$ 3,668,521.21</u>	<u>\$ 3,515,834.75</u>

Net Current Position, excluding lands .. \$ 1,494,057.43      \$ 2,741,418.81

Improvement in Current Position .. \$ 1,247,361.38

Lands owned by City at cost value and amounts due from agreements for sale on lands sold (not included in Current Position) .. \$ 1,785,973.33      \$ 1,672,070.90

The factors accounting for the above improvement of \$1,274,361.38 are tabulated hereunder:

Repayment of By-law monies from sale of debentures ..	\$ 679,368.30
Cost of Land Sales (net) .....	113,902.43
Province of Alberta—Treasury Bill Allowance .....	13,608.60
Surplus after elimination of previous year's deficit .....	29,307.22
Adjustment of Waterworks surplus 1952 .....	7,198.19
Net credits to unfunded reserve (Local Improvements, Cemetery and Transit System) .....	403,976.64

Total Improvement in Current Position .. \$1,247,361.38

### CAPITAL FUNDS

The City's total capital liability as at the end of 1952 was .. \$22,620,763.12

During the year 1953 debentures were issued for the following purposes:



Local Improvements .....	\$ 5,043,128.47	
Storm Sewers .....	1,858,000.00	
4th Street West Subway .....	700,000.00	
Bridges .....	1,268,000.00	
Streets .....	201,500.00	
Hospital .....	800,000.00	
Waterworks Extensions .....	2,637,000.00	
		<u>12,507,628.47</u>

\$35,128,391.59

Deduct: Redemptions and Loans repaid 1953:

Serial and Local Improvement		
Debentures .....	\$ 1,784,836.63	
Treasury Bills .....	10,376.26	
Bank Loans .....	1,500,000.00	
		<u>3,295,212.89</u>
		<u>\$31,833,178.70</u>

Capital Liability, 31st December, 1953—

Debentures .....	\$31,483,329.97	
Treasury Bills .....	349,848.73	
		<u>\$31,833,178.70</u>

A summary of the Capital Expenditures for the year, together with the Source of Funds on Capital Account is as follows:

Total Capital Expenditure 1953 including the Hospital, Waterworks and Transit System .....	\$ 9,921,715.60
Repaid to Revenue .....	679,368.30
Liabilities reduced .....	254,278.41
Bank Loan repaid .....	1,500,000.00
Capital Inventory—Electric Light .....	106,274.35

Capital Funds Expended .....	<u>\$12,461,636.66</u>
------------------------------	------------------------

The above expenditures were financed by:

Sale of Debentures .....	\$12,507,628.47
Provincial Grant re Hospital .....	24,000.00
Capital Donated—4th Street West Subway .....	200,000.00
—re Hospital .....	96,003.98

Capital Funds Received .....	<u>\$12,827,632.45</u>
------------------------------	------------------------

Capital Funds Available—

31st December, 1953 .....	\$852,161.23	
31st December, 1952 .....	486,165.44	
		<u>\$ 365,995.79</u>

### RESERVE FUNDS

The funded reserves (Capital and Revenue) of the City and its Utilities at 31st December, 1953, amounted to \$2,147,179.98 as compared with \$2,017,158.39 a year ago.



A summary of the Funds and Expenditures in each reserve is tabulated hereunder:

**General**

	Balance 1952	Receipts 1953	Expenditure 1953	Balance 1953
Works and Improvem'ts ---\$	516,307.16	\$ 934,138.75	\$1,222,820.68	\$ 227,625.23
Airport -----	161,450.30	55,610.89	9,738.35	207,322.84
New Equipment -----	500,000.00	194,074.18	118,074.18	576,000.00
Parking Meters -----	207,019.32	138,926.00	276,072.46	69,872.86
Cenotaph -----	1,958.22	56.30	56.18	1,958.34
Family Allowance -----	938.02	1,148.39	817.08	1,269.33
Hospitalization -----	27,510.00	146,111.45	124,675.69	48,945.76
Group Life -----	11,000.00			11,000.00
Emergency Housing -----	7,811.24	8,089.18		15,900.42
Debentures not presented ---	17,117.67			17,117.67
Gravel Plant -----	7,849.19	5,801.83		13,651.02
	\$1,458,961.12	\$1,483,956.97	\$1,752,254.62	\$1,190,663.47

**Utilities—re replacement of and amortization of Fixed Assets.**

Electric Light -----\$	43,894.44	\$ 114,438.19	\$ 3,787.36	\$ 154,545.27
Waterworks -----	36,394.24	156,201.45	49,147.01	143,448.68
Transit System -----	392,345.83	211,903.11		604,248.94
Hospital (including Trust Funds) -----	63,364.41	80,048.78	116,416.11	26,997.08
	\$ 535,998.92	\$ 562,591.53	\$ 169,350.48	\$ 929,239.97

**Deposit Interest**

Electric Light -----\$	15,063.46	\$ 5,923.99	\$ 1,705.10	\$ 19,282.35
Waterworks -----	7,134.89	1,096.08	236.78	7,994.19
	\$ 22,198.35	\$ 7,020.07	\$ 1,941.88	\$ 27,276.54
<b>TOTALS</b> -----	<b>\$2,017,158.39</b>	<b>\$2,053,568.57</b>	<b>\$1,923,546.98</b>	<b>\$2,147,179.98</b>

The above receipts by the reserve funds in 1953 of \$2,053,568.57 were derived from land sales, investment income, sale of salvage, Transit System surplus, gifts, parking meter operation and other sources.

**CERTIFICATE**

We have examined the Consolidated, General and Utilities balance sheets of the Corporation of the City of Calgary as at the 31st December, 1953, together with the statements of revenue and expenditure as enumerated on Page One of this report and have obtained all the information and explanations we have required.

Our examination included a general view of the accounting procedures and such tests of accounting Records and other supporting evidence as we considered necessary in the circumstances and in accordance with our contract.

In our opinion the accompanying balance sheets and statements of revenue and expenditure are properly drawn up so as to exhibit a true and correct view of the state of affairs of the City of Calgary and its Utilities as at the 31st December, 1953, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the City.

Yours faithfully,

"HARVEY MORRISON & CO."

Chartered Accountants.

Auditors to the City of Calgary.



## CITY OF CONSOLIDATED BALANCE SHEET

### CAPITAL ASSETS

Capital Assets acquired by the issue of Debentures and Reserve Funds .....		\$34,299,684.38
Deduct: Capital Liabilities paid in advance of By-law Maturity .....	\$ 1,156,070.91	
Due to Revenue .....	725,095.42	1,881,166.33
		<u>\$32,418,518.05</u>
Capital Funds and Investments—		
General .....	\$ 507,198.88	
Transit .....	82,083.79	
Hospital — Laundry .....	262,878.56	852,161.23
Capital Inventory .....		106,274.35
Amortization of Capital Assets Funds—		
Transit System .....		604,248.94
Sundry Assets—Acquired out of Revenue Funds—		
Original Cost Value .....	\$15,349,376.96	
Deduct: Provision already made out of Revenue and Reserve Funds .....	15,349,376.96	—
		<u><u>\$33,981,202.57</u></u>

### REVENUE ASSETS

Due from Capital .....	\$ 725,095.42	
Cash on Hand and Transit		
Conductors' Notes .....	\$ 107,076.96	
Cash in Bank .....	2,253,585.58	2,360,662.54
Accounts Receivable less Reserve for Bad Debts .....		2,414,522.42
Taxes Collectible .....		430,232.64
Lands Vacant and Improved, acquired by City .....		1,672,070.90
Inventories of Material .....		831,586.02
Office Furniture and Fixtures .....		37,366.97
Deferred Charges to Revenue .....		143,501.90
Work in Progress .....		6,694.70
Funded Reserve .....		1,542,931.04
Pending Capitalization re Nurses' Home .....		5,409.83
		<u>\$10,170,074.38</u>
		<u><u>\$44,151,276.95</u></u>

D. E. BATCHELOR, City Treasurer.

**CALGARY**

AS AT 31st DECEMBER, 1953

## CAPITAL LIABILITIES

Debenture Issue .....		\$31,483,329.97
Province of Alberta—Treasury Bills .....		349,848.73
Liabilities in respect of Capital Expenditures .....	\$ 689,938.57	
Less: Funds on Hand and Accounts Receivable .....	255,500.94	434,437.63
		<u>\$32,267,616.33</u>
Reserve for Amortization of Capital Assets .....		604,248.94
Capital Surplus—		
Contributions by Province of Alberta re		
New Hospital .....	\$1,013,333.32	
Contributions by Public re Furnishings .....	96,003.98	1,109,337.30

\$33,981,202.57

## REVENUE LIABILITIES

Debenture Interest .....	\$ 224,916.23
Debenture Principal .....	136,000.00
Province of Alberta Treasury Bills .....	326,606.40
Accounts Payable—Miscellaneous .....	2,176,434.02
Consumers' Deposits .....	499,235.86
Deferred Credits to Revenue .....	125,365.70
Civic Employees' Pension Funds—Accrued Liability .....	2,683,127.50
Reserves—Unfunded .....	2,446,365.35
Reserves—Funded .....	1,542,931.04
Surplus for 1953 .....	9,092.28

\$10,170,074.38\$44,151,276.95

Calgary, Alberta, 19th April, 1954.

Audited and Certified in terms of our attached Report of this date.

"HARVEY MORRISON &amp; CO."

Chartered Accountants.

Auditors to the City of Calgary.

**CITY OF**  
**CITY GENERAL**  
**BALANCE SHEET**

**CAPITAL ASSETS**

Capital Assets acquired by the issue of Debentures and Revenue Funds .....		\$46,627,051.79
Deduct: Depreciation of Assets equal to Debentures redeemed .....	\$28,315,017.94	
Due to Revenue .....	475,513.39	28,790,531.33
		<hr/>
		\$17,836,520.46
Capital Funds available .....	\$ 1,090,176.78	
Less: Due to Revenue .....	582,977.90	507,198.88
		<hr/>
		\$18,343,719.34
Sundry Assets acquired out of Revenue Funds—Original Cost Value .....	\$ 5,751,538.34	
Deduct: Provisions made out of Revenue and Reserve Funds and Capital con- tributed .....	5,751,538.34	—
Waterworks Department—Loan Glenmore System .....		1,156,070.91
		<hr/>
		<u>\$19,499,790.25</u>

**CALGARY****DEPARTMENTS****AS AT 31st DECEMBER, 1953****CAPITAL LIABILITIES**

Debenture Liability .....	\$18,320,606.30
Province of Alberta Treasury Bills .....	23,113.04
	<u>\$18,343,719.34</u>
Reserve for Waterworks Loan ....	1,156,070.91

\$19,499,790.25

## CITY OF

## REVENUE ASSETS

Due from Capital .....		\$ 475,513.39
Cash on Hand .....	\$ 39,373.17	
Cash in Bank .....	1,918,889.14	1,958,262.31
Accounts Receivable—		
Capital Funds—		
Advances due—Hospital .....	\$145,531.21	
General .....	582,977.90	728,509.11
Accounts due to the City .....	333,845.23	
	\$1,062,354.34	
Less: Reserve for Bad Debts .....	4,306.80	1,058,047.54
City of Calgary—Utilities Current Accounts—		
Due from Electric Light and Power .....	\$ 36,474.89	
Due from Transit Department .....	252,869.23	
Due from Waterworks Department .....	640,104.59	
Due from Hospital Department .....	486,795.00	1,416,243.71
Taxes Collectible—		
General Taxes 1953 and Prior .....	\$ 439,219.08	
Less: Payment on account .....	25,749.42	
	\$ 413,469.66	
Business Tax 1953 and Prior .....	16,762.98	430,232.64
Land—		
Vacant and Improved acquired by City .....	\$1,347,929.17	
Debtors for Tax Sale Lands purchased		
and redeemed .....	324,141.73	1,672,070.90
Inventories—		
Stores .....	\$ 385,967.68	
Less: Reserve for estimated losses .....	26,124.55	
	\$ 359,843.13	
Paving .....	42,837.25	
Garage .....	17,789.19	
Stationery .....	1,900.03	422,369.60
Deferred Charges to Revenue—		
Unexpired Insurance .....	\$ 24,517.47	
Loss on Sale of Debentures .....	57,325.16	
Miscellaneous .....	455.34	82,297.97
Funded Reserves—		
Cash Investments and other assets .....		1,190,663.47
Estimated Account due from the C.P.R. ....		26,000.00
		\$ 8,731,701.53
		<u>\$28,231,491.78</u>

D. E. Batchelor—City Treasurer.

**CALGARY**

## REVENUE LIABILITIES

Debenture Interest .....	\$	224,916.23	
Debenture Principal .....		136,000.00	
Accounts Payable:—			
Salaries and Wages .....	\$	56,155.04	
Miscellaneous .....		1,680,641.42	1,736,796.46
Province of Alberta—Treasury Bill .....			326,606.40
Civic Employees' Pension Funds—			
Accrued Liability .....			2,683,127.50
Deferred Credits to Revenue:			
Prepaid Taxes .....	\$	47,559.69	
Premium on Debentures sold .....		5,323.49	52,883.18
Reserves—Unfunded:			
General .....	\$	1,076,779.51	
Permanent Care of Graves .....		511,371.26	
Commutation of Local Imp. Taxes .....		70,396.82	
Street Rehabilitation .....		45,240.74	
Local Improvement Levies:			
Principal and Interest .....		662,827.68	
Fire Protection—Civic Garage .....		5,000.00	2,371,616.01
Reserves Funded:			
Cenotaph Trust Fund .....	\$	1,958.34	
Airport Improvements .....		207,322.84	
Family Allowance Trust Account .....		1,269.33	
Parking Meters .....		69,872.86	
Rehabilitation Emergency Housing Site .....		15,900.42	
Replacement and Development of			
Gravel Crushing Plant .....		13,651.02	
New Equipment (Revolving Fund) .....		576,000.00	
Works and Improvements .....		227,625.23	
Hospital Non-Ratepayers' Trust Account .....		48,945.76	
Ex-Employees' Group Life Claims .....		11,000.00	
Debentures called for Redemption—			
not presented .....		15,657.67	
Debentures Matured and Outstanding .....		1,460.00	1,190,663.47
Surplus for 1953 .....			9,092.28
			\$ 8,731,701.53
			\$28,231,491.78

Audited and Certified in terms of our attached Report of this date.  
Calgary, Alberta, 19th April, 1954.

"HARVEY MORRISON & CO."  
Chartered Accountants.  
Auditors to the City of Calgary.



# CITY OF CALGARY

## CITY FUNDS—SCHEDULE OF INVESTMENTS AS AT 31st DECEMBER, 1953

INVESTMENTS								
Reserve for Works and Improvements Fund								
Bylaw Number	Rate of Interest	Maturity	No. of Bonds	Par Value	Book Value	Accrued Interest		
3654	2¾%	1st July,	40	\$ 40,000.00	\$ 40,000.00	\$ 550.00		
3654	2¾	1st July,	57	57,000.00	57,000.00	783.75		
			97	\$ 97,000.00	\$ 97,000.00	\$1,333.75		
Reserve for Airport Improvements Fund								
—	4½	15th July,	20	\$ 20,000.00	\$ 20,098.00	\$ 412.50		
—	3	1st March,	3	70,000.00	70,269.52	700.00		
—	2	15th December,	2	10,000.00	10,000.00	8.33		
—	3	1st October,	2	50,000.00	50,000.00	375.00		
			27	\$150,000.00	\$150,367.52	\$1,495.83		
Cenotaph Trust Fund								
3654	3	1st July,	1	\$ 1,000.00	\$ 1,000.00	\$ 15.00		
—	3	1st May,	5	350.00	350.00	1.75		
—	3	1st September,	1	500.00	500.00	5.00		
			7	\$ 1,850.00	\$ 1,850.00	\$ 21.75		
Reserve for Parking Meters Fund								
—	4½	15th July,	12	\$ 12,000.00	\$ 12,084.81	\$ 247.50		
—	4½	15th July,	5	5,000.00	5,036.93	103.12		
—	3	1st June,	15	15,000.00	15,000.00	37.50		
			32	\$ 32,000.00	\$ 32,121.74	\$ 388.12		
1953 Local Improvement Capital Fund								
—	3	1st March,	12	\$300,000.00	\$302,865.00	\$3,000.00		

<b>Storm Sewer Capital Fund</b>						
Government of Canada	—	2½	1st July, 1955	5	\$350,000.00	\$1,316.00
<b>Bridges Capital Fund</b>						
Government of Canada	—	2½	1st July, 1955	5	\$500,000.00	\$1,880.00
<b>Hospital Trust Fund</b>						
City of Calgary (Sold to Perley Bequest—see letter January 18th, 1954)	3532	3½	1st January, 1961	1	\$ 1,000.00	\$ 1,004.20
City of Calgary	3532	3½	1st January, 1961	1	\$ 1,000.00	\$ 1,004.20
				2	\$ 2,000.00	\$ 2,008.40
<b>Hospital Capital Account Fund</b>						
Canadian National Railway	—	5	1st February, 1954	190	\$180,000.00	\$3,750.00
Province of Ontario	—	4½	15th January, 1954	70	\$70,000.00	\$1,443.75
				260	\$250,000.00	\$5,193.75
<b>Electric Light Reserve for Replacement of Fixed Assets</b>						
Calgary School District No. 19	—	3¼	1st April, 1954	10	\$ 10,000.00	\$ 81.25
Calgary School District No. 19	—	2½	1st November, 1954	2	\$ 2,000.00	\$ 8.33
City of Edmonton	—	2¾	1st December, 1954	8	\$ 8,000.00	\$ 18.33
Dominion of Canada—Second Victory Loan	—	3	1st March, 1954	4	\$80,000.00	\$800.00
Dominion of Canada—Eighth Victory Loan	—	3	1st October 1963	2	\$50,000.00	\$375.00
				26	\$150,000.00	\$1,282.91
<b>Electric Light Interest on Consumers' Deposits</b>						
Calgary School District No. 19	—	4½	15th July, 1954	5	\$ 5,000.00	\$ 5,024.50
Dominion of Canada	—	2	15th December, 1954	2	\$10,000.00	\$10,000.00
Dominion of Canada—Ninth Victory Loan	—	3	1st September, 1966	1	\$ 1,000.00	\$ 1,000.00
				8	\$ 16,000.00	\$ 16,024.50
						\$ 121.45

<b>Waterworks Capital Account Fund</b>					
Dominion of Canada .....	—	2	15th December, 1954	\$250,000.00	\$ 208.33
<b>Waterworks—Purchase of Equipment Fund</b>					
City of Calgary (Principal Retired December 17, 1953) .....	3332				
City of Calgary .....	3515	3½	1st January, 1954	\$ 12,000.00	\$ 175.00
Dominion of Canada—Eighth Victory Loan ..	—	3½	1st July, 1954	\$ 12,000.00	\$ 210.00
		3	1st October, 1963	100,000.00	750.00
				\$112,000.00	\$1,135.00
<b>Transit Amortization Fund</b>					
City of Calgary .....	3654	2¾	1st July, 1954	\$ 30,000.00	\$ 412.50
City of Calgary .....	3654	2¾	1st July, 1956	93,000.00	1,278.75
Calgary School District No. 19 .....	—	4½	15th July, 1954	16,000.00	16,085.01
Calgary School District No. 19 .....	—	4¼	15th July, 1955	17,000.00	17,249.85
Province of New Brunswick .....	—	3¾	1st August, 1954	50,000.00	50,097.21
Dominion of Canada—Second Victory Loan ..	—	3	1st March, 1954	100,000.00	100,385.04
Dominion of Canada .....	—	2	15th December, 1954	40,000.00	40,000.00
Dominion of Canada—Eighth Victory Loan ..	—	3	1st October, 1963	50,000.00	50,000.00
				\$396,817.11	\$4,561.45
<b>Transit Conversion Capital Fund</b>					
Dominion of Canada .....	—	2	15th December, 1954	\$225,000.00	\$ 187.50
<b>Trustees for the Widows and Orphans of the Police Force</b>					
Dominion of Canada—Ninth Victory Loan ..	—	3	1st September, 1966	\$ 7,000.00	\$ 7,043.75
<b>Trustees for the Widows and Orphans of the Fire Brigade</b>					
Dominion of Canada—Ninth Victory Loan ..	—	3	1st September, 1966	\$ 7,000.00	\$ 7,043.75



# CITY OF CALGARY — GENERAL

## ANALYSIS OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1953

	Total	Bylaw Expenditure From Which Bonds Were Sold	Bylaw Expenditure Bonds Unsold
Grading .....	\$ 953,759.61	\$ 1,041,248.21	
Paving .....	1,492,193.94	342,916.09	
Opening and Widening Streets .....	10,707.83	10,707.83	
Bridges .....	216,678.67	210,521.23	
Boulevards .....	68,650.32	21,339.51	
Sidewalks .....	1,959,043.67	2411,576.75	
Sewers .....	3,930,923.08	4,526,272.07	
Sewer Connections .....	82,797.92	82,797.92	
Sewage Disposal Plant .....	233,134.84	168,180.42	
Land .....	31,802.47	31,802.47	
Land—East Approach 25th Avenue Bridge .....	548.89	548.89	
Parks Improvements .....	8,551.25	8,551.25	
Victoria Park and Improvements .....	115,933.64	115,933.64	
Retaining Walls .....	548.97	548.97	
Laboratory Equipment .....	2,238.39	2,238.39	
Curb and Gutter .....	1,586,587.29	1,472,727.64	
Street Lighting .....	180,338.13	75,888.38	
Paving Transportation Routes .....	1,175,000.00	1,175,000.00	
Storm Sewers .....	4,741,830.58	4,458,000.00	
Subway .....	700,000.00	700,000.00	
Incinerator .....	700,000.00	700,000.00	
Bridge — 14th Street West .....	690,651.18	690,651.18	
Cushing Bridge .....	21,035.99	21,035.99	
Street Widening .....	52,119.47	52,119.47	
	\$18,955,076.13	\$18,320,606.30	\$ 634,469.83

# ANALYSIS OF CAPITAL EXPENDITURE — GENERAL — 1953

## Assets Acquired Otherwise than by Bylaw—

Land	\$ 80.00		
Airfield	43,726.00		
Airport Improvements	18,866.62		
Airport Hangar	46,500.00		
Buildings	122,815.32		
Fire Halls and Equipment	441,207.37		
Street Openings	3,833.08		
Automobiles	703,393.91		
Mewata Park Swimming Pool	44,537.93		
Miscellaneous Equipment	723,403.31		
Easement for Water Mains	1.00		
Paving Plant	20,000.00		
Sewer Syphon and Lift	50,439.12		
Sewers	65,193.45		
Paving Transportation Routes	886,902.05		
Fire Alarm System	405,092.77		
Fourth Street West Subway	783,355.36		
Refuse Incinerator	5,032.35		
Manchester Gravel Pit Equipment	91,211.53		
Parking Lots	217,500.00		
Parking Meters	118,850.00		
Works and Improvements from Reserve 1948	264,426.41		
Works and Improvements from Reserve 1949	114,717.64		
Works and Improvements from Reserve 1950	63,810.89		
Works and Improvements from Reserve 1951	136,395.13		
Works and Improvements from Reserve 1952	192,004.46		
Works and Improvements from Reserve 1953	188,242.64		
	5,751,538.34		5,751,538.34
	\$24,706,614.47	\$18,320,606.30	\$634,469.83
			\$5,751,538.34

# STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Amount of Bylaw	Original Amount of Debentures Sold	Amount of Bonds Unsold	Total Expenditure	Palatka Unexpended	Original Amt. Unexpended Bonds Sold	Original Amt. Expended Bonds Unsold
670	Lands—Parks & Cemeteries \$	3,572.98	3,572.98		3,572.98			
743	Lands—Parks & Cemeteries	4,978.27	4,978.27		4,978.27			
901	Land—Crematory Site	1,445.52	1,445.52		1,445.52			
1048	Grading	31,207.72	31,207.72		31,207.72			
1049	Sewers	3,250.40	3,250.40		3,250.40			
1068	Sewers	9,752.86	9,752.86		9,752.86			
1127	Sewers	14,635.20	14,635.20		14,635.20			
1158	Land	548.89	548.89		548.89			
1163	Sewers	8,415.19	8,415.19		8,415.19			
1176	Sewers	7,317.28	7,317.28		7,317.28			
1193	Sewers — Trunk	4,695.44	4,695.44		4,695.44			
1197	Sewer Connections	15,367.00	15,367.00		15,367.00			
1292	Sewer — Catch Basins	7,809.28	7,809.28		7,809.28			
1294	Sewer — Connections	19,523.80	19,523.80		19,523.80			
1333	Sewers	28,743.36	28,743.36		28,743.36			
1397	Sewers	19,023.86	19,023.86		19,023.86			
1398	Sewers	20,411.11	20,411.11		20,411.11			
1471	Laboratory — Equipment	2,238.39	2,238.39		2,238.39			
1534	Sewers — Trunk	210,933.36	210,933.36		210,933.36			
1538	Grading	1,819.82	1,819.82		1,819.82			
1627	Sewers — Connections	47,907.12	47,907.12		47,907.12			
1632	Exhibition Buildings	115,933.64	115,933.64		115,933.64			



2008	Bridges	155,978.19	155,978.19	155,978.19		
2199	Land			33,356.95		
	Bridges	87,899.99	87,899.99	54,543.04		
2498	Sewers	380,070.06	342,138.61	343,952.76	36,117.30	1,814.15
2599	Sewage Disposal Plant	50,000.00	50,000.00	50,000.00		
2660	Sewage Disposal Plant	75,000.00	75,000.00	75,000.00		
2741	Sewage Disposal Plant	75,000.00	43,180.42	75,000.00		
2763	25th Avenue Bridge	45,000.00		31,819.58	38,842.56	31,819.58
2828	Sewage Disposal Plant	50,000.00		45,000.00	6,157.41	6,157.41
3957-3989	Paving Transportation			50,000.00	33,134.84	33,134.84
	Routes					
4003-4096	Storm Sewers	1,175,000.00	1,175,000.00	1,175,000.00		
4116	4th Street West Subway	2,000,000.00	2,000,000.00	2,000,000.00		
4117	Refuse Incinerator	700,000.00	700,000.00	700,000.00		
4341	Storm Sewers	700,000.00	700,000.00	700,000.00		
4259	14th Street West Bridge	1,500,000.00	1,500,000.00	1,500,000.00		
4478	Trunk Sewers	2,000,000.00	1,000,000.00	1,000,000.00		
4479	Storm Sewers	900,000.00	900,000.00	690,651.18	1,309,348.82	309,348.82
4506	Storm Sewers	958,000.00	958,000.00	240,345.71	659,654.29	659,654.29
4481	Cushing Bridge	250,000.00	250,000.00	1,241,830.58 Dr.	283,830.58	283,830.58
4493	St. George's Island Bridge	18,000.00	18,000.00	21,035.99	228,964.01	228,964.01
	Street Widening	201,500.00	201,500.00	52,119.47	18,000.00	18,000.00
					149,380.53	149,380.53
	Less Assets written down in excess of reduction of Debenture Liability	\$11,900,978.73	10,736,227.70	1,164,751.03	\$2,176,242.09	\$1,365,347.65
	Less Repaid—		761,503.90			761,503.90
	Bylaw					
	4005-3989	\$240,000.00				
	4005-4096	72,000.00				
	4005-4218	80,000.00				
	4005-4340	21,335.57				
	4341	80,008.37				
	4117	37,337.22				
	4116-4391	24,674.95				
		555,356.11	555,356.11			
		\$11,345,622.62	\$ 9,419,367.69	\$1,164,751.03	\$2,173,342.09	\$ 603,843.75
						\$356,756.59



# STATEMENT OF CAPITAL EXPENDITURE — LOCAL IMPROVEMENT

AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Original Amount of Final Bylaw	Original Amount of Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
690-678-2213	Sewers	\$ 3,571.12	\$ 3,571.12	—	3,571.12	—
699-978-2213	Sewers	701.60	701.60	—	701.60	—
710-978-2213	Sewers	755.72	755.72	—	755.72	—
704-938-2213	Sewers	9,360.98	9,360.98	—	9,360.98	—
773-938-2213	Sewers	5,494.44	5,494.44	—	5,494.44	—
882-933-2213	Sewers	23,312.39	23,312.39	—	23,312.39	—
951-1024-2213	Sewers	27,139.78	27,139.78	—	27,139.78	—
951-1273-2213	Sewers	41,624.00	41,624.00	—	41,624.00	—
951-1273-2213	Sewers	10,575.35	10,575.35	—	10,575.35	—
997-1468-2213	Sewers	1,499.47	1,499.47	—	1,499.47	—
1003-1273-2213	Sewers	164.98	164.98	—	164.98	—
1069-1273-2213	Sewers	165.94	165.94	—	165.94	—
1037-1273-2213	Sewers	42,055.54	42,055.54	—	42,055.54	—
1037-1273-2213	Sewers	5,864.72	5,864.72	—	5,864.72	—
1052-2156-2218	Paving	1,132.31	1,132.31	—	1,132.31	—
1058-1272-2213	Sewers	135.01	135.01	—	135.01	—
1082-1273-2213	Sewers	4,429.82	4,429.82	—	4,429.82	—
1094-1273-2213	Sewers	222.01	222.01	—	222.01	—
1103-1273-2213	Sewers	309.00	309.00	—	309.00	—
1103-1273-2213	Sewers	3,743.48	3,743.48	—	3,743.48	—
1108-1273-2213	Sewers	9,660.35	9,660.35	—	9,660.35	—
1157-1273-2213	Sewers	66,941.64	66,941.64	—	66,941.64	—
1157-2157-2213	Sewers	2,600.39	2,600.39	—	2,600.39	—
1157-1468-2213	Sewers	43,598.23	43,598.23	—	43,598.23	—
1157-1781-2213	Sewers	494.31	494.31	—	494.31	—
1167-2158-2218	Sidewalks	1,026.82	1,026.82	—	1,026.82	—
1169-1273-2213	Grading	10,588.19	10,588.19	—	10,588.19	—
1180-1273-2213	Grading	7,746.65	7,746.65	—	7,746.65	—
1181-2159-2218	Paving	280.73	280.73	—	280.73	—
1181-2160-2218	Sidewalks	5,851.31	5,851.31	—	5,851.31	—
1183-1468-2213	Sewers	20,005.69	20,005.69	—	20,005.69	—
1201-1468-2213	Sewers	675.40	675.40	—	675.40	—
1205-1468-2213	Sewers	22,381.34	22,381.34	—	22,381.34	—

1207-1273-2213	Grading	2,823.73	2,823.73
1208-1468-2213	Sewers	9,504.86	9,504.86
1275-1468-2213	Sewers	9,533.06	9,533.06
1275-1781-2213	Sewers	448.51	448.51
1296-1468-2213	Grading	28,028.02	28,028.02
1296-1781-2213	Grading	20,139.13	20,139.13
1296-1833-2213	Grading	5,964.51	5,964.51
1296-2161-2218	Grading	2,100.42	2,100.42
1301-2162-2218	Sidewalks	25,544.60	25,544.60
1302-1781-2213	Sewers	43,237.13	43,237.13
1302-1468-2213	Sewers	131,147.77	131,147.77
1302-1833-2213	Sewers	2,035.89	2,035.89
1302-2163-2218	Sewers	294.70	294.70
1306-2164-2218	Paving	1,415.88	1,415.88
1324-1468-2213	Sewers	24,652.79	24,652.79
1324-1781-2213	Sewers	110.15	110.15
1356-2165-2218	Paving	4,781.98	4,781.98
1361-1468-2213	Grading	2,449.42	2,449.42
1364-1468-2213	Sewers	186.75	186.75
1376-1468-2213	Sewers	4,517.70	4,517.70
1376-1781-2213	Sewers	20,922.22	20,922.22
1379-1468-2213	Grading	2,239.22	2,239.22
1379-1781-2213	Grading	66,448.87	66,448.87
1379-1833-2213	Grading	39,044.62	39,044.62
1379-2166-2218	Grading	9,524.89	9,524.89
1387-1468-2213	Sewers	180.21	180.21
1389-1781-2213	Sewers	367.30	367.30
1410-1781-2213	Sewers	1,217.29	1,217.29
1550-1781-2213	Sewers	51,874.92	51,874.92

# STATEMENT OF CAPITAL EXPENDITURE — LOCAL IMPROVEMENT

AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Original Amount of Final Bylaw	Original Amount of Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
1556-1833-2213	Sewers	24,075.35	24,075.35	—	24,075.35	—
1556-2073-2218	Sewers	4,463.95	4,463.95	—	4,463.95	—
1556-2167-2218	Sewers	2,186.92	2,186.92	—	2,186.92	—
1557-2168-2218	Sidewalks	950.18	950.18	—	950.18	—
1562-2169-2218	Paving	27,040.72	27,040.72	—	27,040.72	—
1563-2170-2218	Curb and Gutter	224.01	224.01	—	224.01	—
1565-1781-2213	Grading	29,733.68	29,733.68	—	29,733.68	—
1565-1833-2213	Grading	6,195.46	6,195.46	—	6,195.46	—
1580-1781-2213	Sewers	10,507.68	10,507.68	—	10,507.68	—
1580-1833-2213	Sewers	896.96	896.96	—	896.96	—
1598-1833-2213	Sewers	9,066.42	9,066.42	—	9,066.42	—
1606-1781-2213	Sewers	4,789.69	4,789.69	—	4,789.69	—
1608-1833-2213	Sewers	503.90	503.90	—	503.90	—
1613-1833-2213	Grading	1,936.08	1,936.08	—	1,936.08	—
1650-1833-2213	Sewers	354.15	354.15	—	354.15	—
1667-2171-2218	Sidewalks	431.04	431.04	—	431.04	—
1668-1833-2213	Grading	12,787.31	12,787.31	—	12,787.31	—
1668-2172-2218	Grading	11,422.10	11,422.10	—	11,422.10	—
1669-2173-2218	Paving	4,781.88	4,781.88	—	4,781.88	—
1670-2174-2218	Curb and Gutter	2,000.38	2,000.38	—	2,000.38	—
1671-1833-2213	Sewers	3,082.00	3,082.00	—	3,082.00	—
1668-2074-2218	Grading	2,723.45	2,723.45	—	2,723.45	—
1673-2176-2218	Sidewalks	3,195.89	3,195.89	—	3,195.89	—
1677-1833-2213	Grading	4,715.04	4,715.04	—	4,715.04	—
1714-1833-2213	Grading	2,632.38	2,632.38	—	2,632.38	—
1761-1833-2213	Sewers	262.20	262.20	—	262.20	—
1976-2179-2218	Sewers	110.82	110.82	—	110.82	—
1992-2075-2218	Paving	19,608.07	19,608.07	—	19,608.07	—
1993-2076-2218	Paving	22,129.15	22,129.15	—	22,129.15	—
1999-2077-2218	Sewers	9,449.35	9,449.35	—	9,449.35	—
1671-2175-2218	Sewers	13,002.83	13,002.83	—	13,002.83	—

2001-2180-2218	Sewers	678.35	678.35	678.35	678.35
2029-2181-2218	Street Openings	10,707.83	10,707.83	10,707.83	10,707.83
2041-2078-2218	Sewers	6,125.86	6,125.86	6,125.86	6,125.86
2093-2149-2218	Retaining Walls	548.97	548.97	548.97	548.97
2096-2183-2218	Sewers	8,484.82	8,484.82	8,484.82	8,484.82
2097-2184-2218	Sewers	508.36	508.36	508.36	508.36
2120-2185-2218	Sewers	14,051.83	14,051.83	14,051.83	14,051.83
2133-2186-2218	Sewers	691.13	691.13	691.13	691.13
2138-2187-2218	Sewers	3,584.60	3,584.60	3,584.60	3,584.60
2147-2188-2218	Sewers	306.75	306.75	306.75	306.75
2769-2870-2876	Sewers	7,146.38	7,146.38	7,146.38	7,146.38
2812-2873-2876	Sewers	2,084.10	2,084.10	2,084.10	2,084.10
2823-2874-2876	Sewers	3,119.38	3,119.38	3,119.38	3,119.38
3036-3049-3052	Sewers	3,501.82	3,501.82	3,501.82	3,501.82
3463-4066-4219	Curb and Gutter	\$ 1,748.87			
	Less Repaid	699.54	1,049.33	1,049.33	1,049.33
3469-4034-4067	Grading and Graveling	2,315.33	926.12	926.12	926.12
	Less Repaid	1,389.21			
3512-4035-4067	Sidewalks	8,260.74	3,304.29	3,304.29	3,304.29
	Less Repaid	4,956.45			
3513-4167-4219	Curb and Gutter	8,527.69	5,116.61	5,116.61	5,116.61
	Less Repaid	3,411.08			
3516	Boulevards				
3516	Boulevards				
3518-3545-3552	Sewers	1,958.95	28.92	28.92	28.92
	Less Repaid	696.17	246.09	246.09	246.09
3519-3549-3552	Sewers	4,185.34	1,262.78	1,262.78	1,262.78
	Less Repaid	1,487.46	2,697.88	2,697.88	2,697.88

STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Original Amount of Final Bylaw	Original Amount of Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
3523-4036-4067	Grading and Graveling Less Repaid	376.72	376.72		376.72	
3525-3550-3552	Sewers Less Repaid	813.14	813.14		813.14	
3555-3626	Sewers Less Repaid	304.55	304.55		304.55	
3567-3627-3630	Sewers Less Repaid	5,859.81	5,859.81		5,859.81	
3572-4037-4067	Grading and Graveling Less Repaid	647.22	647.22		647.22	
3574-3628-3630	Sewers Less Repaid	8,285.78	8,285.78		8,285.78	
3583-4174-4219	Sidewalks Less Repaid	4,516.89	4,516.89		4,516.89	
3583	Sidewalks			76.87	76.87	76.87
3583-4439-4484	Sidewalks	642.17	642.17		642.17	
3583-4038-4067	Sidewalks Less Repaid	10,695.45	10,695.45		10,695.45	
3584	Curb and Gutter			46.59	46.59	46.59
3584-4168-4219	Curb and Gutter Less Repaid	4,483.35	4,483.35		4,483.35	
3584-4304-4335	Curb and Gutter Less Repaid	5,370.47	5,370.47		5,370.47	
3635-3727-3730	Sewers Less Repaid	16,679.63	16,679.63		16,679.63	

3656-4039-4067	Grading and Less Repaid	Gravelling	6,287.21 3,772.32	2,514.89	2,514.89	
3656-4179-4219	Grading and Less Repaid	Gravelling	1,217.80 487.12	730.68	730.68	
3658-4040-4067	Sidewalks Less Repaid		43,173.52 25,904.10	17,269.42	17,269.42	
3658-4175-4219	Sidewalks Less Repaid		857.92 343.18	514.74	514.74	
3659-4041-4067	Curb and Gutter Less Repaid		12,275.28 7,365.18	4,910.10	4,910.10	
3659-4169-4219	Curb and Gutter Less Repaid		13,123.08 5,249.24	7,873.84	7,873.84	
3659-4395-4335	Curb and Gutter Less Repaid		11,086.07 3,126.33	7,959.74	7,959.74	
3660-4454-4484	Boulevards Less Repaid			2,813.37	2,813.37	2,813.37
3660-4042-4067	Boulevards Less Repaid			2,980.48	2,980.48	2,980.48
3670-4042-4067	Grading and Less Repaid	Gravelling	1,137.68 682.60	455.08	455.08	5,164.71
3697-3728-3730	Sewers Less Repaid		993.29 400.41	592.88	592.88	
3697-3846-3849	Sewers Less Repaid		4,964.63 1,685.29	3,279.34	3,279.34	
3709-4066	Street Lighting Less Repaid		60,696.00 9,046.45	51,649.55	51,649.55	
3737-4043-4067	Curb and Gutter Less Repaid		9,447.51 5,668.50	3,779.01	3,779.01	



## STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Original Amount of Final Bylaw	Original Amount of Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
3737-4306-4335	Curb and Gutter Less Repaid	22,952.41 6,472.67	16,479.74	.....	16,479.74	.....
3738-4094-4067	Curb and Gutter Less Repaid	11,693.92 7,016.36	4,677.56	.....	4,677.56	.....
3738-4170-4219	Curb and Gutter Less Repaid	19,959.08 7,623.64	11,435.44	.....	11,434.55	.....
3738-4307-4335	Curb and Gutter Less Repaid	2,397.28 676.05	1,721.23	.....	1,721.23	.....
3738-4438-4484	Curb and Gutter	13,847.07	1,657.27	.....	1,657.27	.....
3739-4045-4067	Sidewalks Less Repaid	8,308.24	5,538.83	.....	5,538.83	.....
3739-4176-4219	Sidewalks Less Repaid	1,385.64 554.26	831.38	.....	831.38	.....
3739-4440-4484	Sidewalks	31,756.82	2,066.77	.....	2,066.77	.....
3747-3847-3849	Sewers Less Repaid	10,780.24	20,976.58	.....	20,976.58	.....
3756-4180-4219	Grading and Graveling Less Repaid	4,367.18 1,746.88	2,620.30	.....	2,620.30	.....
3756-4046-4067	Grading and Graveling Less Repaid	3,247.34 1,948.41	1,298.93	.....	1,298.93	.....
3789-4047-4067	Boulevards Less Repaid	1,288.89 773.34	515.55	.....	515.55	.....

3789-4455-4484	Boulevards	480.15	480.15	480.15	657.14	657.14
3789	Boulevards				657.14	657.14
3789	Boulevards				5,110.81	5,110.81
3789	Boulevards				306.63	306.63
3789	Boulevards				6,131.09	6,131.09
3789	Boulevards				483.34	483.34
3791-3845	Sewers					
	Less Repaid	834.49	834.49	834.89		
3799-4048-4067	Street Lighting					
	Less Repaid	11,591.69	11,591.69	11,591.69		
3800-4049-4067	Street Lighting					
	Less Repaid	9,198.46	9,198.46	9,198.46		
3825-4050-4067	Sidewalks					
	Less Repaid	33,516.05	33,516.05	33,516.05		
3825-4177-4219	Sidewalks					
	Less Repaid	4,856.00	4,856.00	4,856.00		
3825-4311-4335	Sidewalks					
	Less Repaid	331.68	331.68	331.68		
3825-4441-4484	Sidewalks					
3826-4061-4067	Curb and Gutter					
	Less Repaid	8,727.35	8,727.35	8,727.35		
		11,398.21	11,398.21	11,398.21		



## STATEMENT OF CAPITAL EXPENDITURE—

GENERAL—AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Original Amount of Final Bylaw	Original Amount of Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
3826-4171-4219	Curb and Gutter Less Repaid	8,733.79 3,493.52	5,240.27	—	5,240.27	—
3826-4308-4335	Curb and Gutter Less Repaid	5,630.08 1,587.70	4,042.38	—	4,042.38	—
3826-4437-4484 3859-3949-3953	Curb and Gutter Sewers Less Repaid	13,504.82 3,753.22	6,644.45	—	6,644.45	—
3860-4052-4067	Street Lighting Less Repaid	5,401.17 3,240.69	9,751.60	—	9,751.60	—
3863-4181-4219	Grading and Graveling Less Repaid	8,619.63 3,447.84	2,160.48	—	2,160.48	—
3863 3863-4053-4067	Grading and Graveling Grading and Graveling Less Repaid	4,511.91 2,707.14	5,171.79	813.53	5,171.79	813.53
3863-4312-4335	Grading and Graveling Less Repaid	327.40 92.32	1,804.77	—	1,804.77	—
3865-4188-4219	Boulevards Less Repaid	3,094.95 1,237.98	235.08	—	235.08	—
3865-4322-4335	Boulevards Less Repaid	3,686.75 1,039.65	1,856.97	—	1,856.97	—
3865 3872-3950-3953	Boulevards Sewers Less Repaid	24,769.65 6,883.77	2,647.10	—	2,647.10	—
3873-4054-4067	Curb and Gutter Less Repaid	11,758.57 7,055.15	17,885.88	2,244.71	2,244.71	2,244.71
			4,703.42	—	17,885.88	—
			4,703.42	—	4,703.42	—



STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Original Amount of Final Bylaw	Original Amount of Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
3959-4314-4335	Grading and Less Repaid	3,227.17 910.07	2,317.10	2,317.10	2,317.10	-----
3959-4058-4067	Grading and Less Repaid	30,821.02 18,492.60	12,328.42	12,328.42	12,328.42	-----
3959-4183-4219	Grading and Less Repaid	13,963.89 5,585.56	8,378.33	8,378.33	8,378.33	-----
3959-4444-4484	Grading and Grading and	-----	1,334.31	1,334.31	1,334.31	-----
3959	Gravelling	-----	-----	151.22	151.22	151.22
3969-4059-4067	Sewers Less Repaid	10,975.08 8,648.42	2,326.66	2,326.66	2,326.66	-----
3969-4059-4067	Sewers Less Repaid	144,573.18 86,743.92	57,829.26	57,829.26	57,829.26	-----
3974-4323-4335	Boulevards Less Repaid	1,385.48 390.70	994.78	994.78	994.78	-----
3974	Boulevards	-----	-----	819.84	819.84	819.84
3974	Boulevards	-----	-----	1,833.23	1,833.23	1,833.23
3983-4064-4063	Sewers Less Repaid	51,815.72 11,318.55	40,497.17	40,497.17	40,497.17	-----
3984-4060-4067	Curb and Gutter Less Repaid	25,690.51 15,414.30	10,276.21	10,276.21	10,276.21	-----
3984-4173-4219	Curb and Gutter Less Repaid	39,244.53 15,697.82	23,546.71	23,546.71	23,546.71	-----
3984-4310-4335	Curb and Gutter Less Repaid	2,245.34 633.19	1,612.15	1,612.15	1,612.15	-----

3995-4061-4067	Grading and Less Repaid	4,075.08 2,445.06	1,630.02	1,630.02	1,630.02	
3995-4184-4219	Grading and Less Repaid	3,799.35 1,519.74	2,279.61	2,279.61	2,279.61	
3995-4315-4335	Grading and Less Repaid	3,159.55 891.00	2,268.55	2,268.55	2,268.55	
3995-4445-4484	Grading and Less Repaid	4,383.03	4,383.03	4,383.03	4,383.03	
3995	Grading and Less Repaid	1,557.90 306.60	1,557.90 306.60	1,557.90 306.60	1,557.90 306.60	
4000-4165-4068	Sewers Less Repaid	13,145.58 2,871.44	10,274.14	10,274.14	10,274.14	
4011-4193-4221	Sewers Less Repaid	14,736.42 2,763.00	11,973.42	11,973.42	11,973.42	
4028-4189-4219	Sewers Less Repaid	30,292.90 11,409.50	18,883.40	18,883.40	18,883.40	
4028-4189-4219	Sewers Less Repaid	191,522.30 76,608.92	114,913.38	114,913.38	114,913.38	
4075	Street Lighting					4,207.52
4075	Street Lighting					9,289.00
4075	Street Lighting					11,848.52
4076-4194-4221	Sewers Less Repaid	2,772.41 282.44	2,489.97	2,489.97	2,489.97	
4076-4194-4221	Sewers Less Repaid	145,263.58 27,237.00	118,026.58	118,026.58	118,026.58	
4077-4191-4220	Sidewalks Less Repaid	194,397.64 40,220.20	154,177.44	154,177.44	154,177.44	
4077-4329-4336	Sidewalks Less Repaid	62,507.68 8,051.07	54,456.61	54,456.61	54,456.61	

# STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1953

Page	Bylaw Number	Purpose	Original Amount of Final Bylaw	Original Amount of Bonds Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
38	4077-4464-4485	Sidewalks	11,476.99	11,476.99		11,476.99	
	4077	Sidewalks			3,478.59	3,478.59	3,478.59
	4077-4464-4476	Sidewalks	1,929.00	1,929.00		1,929.00	
	4078-4192-4220	Curb and Gutter Less Repaid	4,925.57	4,925.57		4,925.57	
	4078-4192-4220	Curb and Gutter					
		Less Repaid	74,534.36	74,534.36		74,534.36	
	4078-4325-4336	Curb and Gutter					
		Less Repaid	73,050.49	73,050.49		73,050.49	
	4078-4459-4485	Curb and Gutter					
	4078-4459-4485	Curb and Gutter	940.12	940.12		940.12	
	4078	Curb and Gutter	8,545.38	8,545.38		8,545.38	
	4079-4185-4219	Grading and Graveling			7,172.69	7,172.69	7,172.69
		Less Repaid	17,602.29	17,602.29		17,602.29	
	4079-4316-4335	Grading and Graveling					
		Less Repaid	4,671.71	4,671.71		4,671.71	
	4079	Grading and Graveling			550.74	550.74	550.74
	4079-4446-4484	Grading and Graveling	4,555.10	4,555.10		4,555.10	
	4087	Boulevards			4,759.28	4,759.28	4,759.28
	4087-4456-4484	Boulevards	8,181.67	8,181.67		8,181.67	
	4087	Boulevards			2,024.33	2,024.33	2,024.33
	4087	Boulevards			4,759.28	4,759.28	4,759.28
	4099-4186-4219	Grading and Graveling					
		Less Repaid	6,177.42	6,177.42		6,177.42	
	4099-4317-4335	Grading and Graveling					
		Less Repaid	13,386.02	13,386.02		13,386.02	
	4099-4447-4484	Grading and Graveling					
	4107-4187-4219	Grading and Graveling	4,273.98	4,273.98		4,273.98	
		Less Repaid	4,019.30	4,019.30		4,019.30	

4107-4318-4335	Grading and Graveling Less Repaid	8,991.25 2,535.56	6,455.69	6,455.69	
4107-4448-4484	Grading and Graveling		4,755.62	4,755.62	
4107	Grading and Graveling			393.44	393.44
4115-4190-4220	Street Lighting Less Repaid	1,624.26 336.06	1,288.20	1,288.20	
4147-4224-4335	Sewers Less Repaid	197,717.40 50,149.34	147,568.06	147,568.06	
4159-4333-4337	Sewers Less Repaid	132,735.12 10,385.55	122,349.57	122,349.57	
4159-4471-4477	Sewers		81,268.71	81,268.71	
4198-4449-4484	Grading and Graveling		39,426.03	39,426.03	
4198-4319-4335	Grading and Graveling Less Repaid	21,797.72 6,147.09	15,650.63	15,650.63	
4198	Grading and Graveling				434.78
4198	Grading and Graveling				9,212.78
4201-4330-4336	Sidewalks Less Repaid	706.16 90.93	615.23	615.23	
4202-4326-4336	Curb and Gutter Less Repaid	7,207.79 928.38	6,279.41	6,279.41	
4202-4460-4485	Curb and Gutter		3,470.76	3,470.76	
4203-4331-4336	Sidewalks Less Repaid	45,416.45 3,695.94	41,720.51	41,720.51	
4203-4331-4336	Sidewalks Less Repaid	163,475.59 21,055.91	142,419.68	142,419.68	
4203-4465	Sidewalks		3,501.55	3,501.55	
4203-4465	Sidewalks		75,614.56	75,614.56	
4203	Sidewalks			3,986.30	3,986.30
4201-4327-4336	Curb and Gutter Less Repaid	148,636.48 19,144.62	129,491.86	129,491.86	



# STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Original Amount of Final Bylaw	Original Amount of Bonus Sold	Amount Expended Bonds Unsold	Total Expenditure	Expenditure Awaiting Final Bylaw
4204-4461-4485	Curb and Gutter	1,804.49	1,804.49	—	1,804.49	—
4204-4461-4485	Curb and Gutter	44,771.63	44,771.63	—	44,771.63	—
4204	Curb and Gutter	—	—	2,961.01	2,961.01	2,961.01
4212-4457-4484	Boulevards	3,682.81	3,682.81	—	3,682.81	—
4212	Boulevards	—	—	3,119.14	3,119.14	3,119.14
4212	Boulevards	—	—	5,681.60	5,681.60	5,681.60
4214-4320-4335	Grading and Graveling	—	—	—	—	—
—	Less Repaid	4,744.99	4,744.99	—	4,744.99	—
4214-4450-4484	Grading and Graveling	—	—	—	—	—
4214	Grading and Graveling	50,995.76	50,995.76	—	50,995.76	—
4215-4332-4336	Sidewalks	—	—	1,026.96	1,026.96	1,026.96
—	Less Repaid	15,021.00	15,021.00	—	15,021.00	—
4216-4328-4336	Curb and Gutter	—	—	—	—	—
—	Less Repaid	14,264.91	14,264.91	—	14,264.91	—
4225-4334-4337	Sewers	—	—	—	—	—
—	Less Repaid	112,223.78	—	—	—	—
—	Less Repaid	7,426.12	—	—	—	—
4228-4321-4335	Grading and Graveling	—	—	—	—	—
—	Less Repaid	10,438.29	104,797.66	—	104,797.66	—
—	Less Repaid	2,943.65	—	—	—	—
4228-4451-4484	Grading and Graveling	—	—	—	—	—
4228	Grading and Graveling	11,953.15	11,953.15	—	11,953.15	—
4228	Grading and Graveling	—	—	80.11	80.11	80.11
4235	Grading and Graveling	—	—	4,419.77	4,419.77	4,419.77
4235	Paving	—	—	2,178.98	2,178.98	2,178.98
4264-4472-4477	Sewers	—	—	—	—	—
4282-4466-4485	Sidewalks	132,350.06	132,350.06	—	132,350.06	—
4282	Sidewalks	470,068.11	470,068.11	—	470,068.11	—
4283-4462-4485	Curb and Gutter	—	—	—	—	—
4283	Curb and Gutter	339,111.60	339,111.60	55,597.57	339,111.60	55,597.57
4284	Street Lighting	—	—	98,849.94	98,849.94	98,849.94
—	Less Repaid	—	—	2,979.72	2,979.72	2,979.72



4284	Street Lighting	-----	-----	5,149.51	5,149.51
4285	Street Lighting	-----	-----	1,369.75	1,369.75
4298	Grading and Graveling	-----	-----	16,468.03	16,468.03
4298-4432-4484	Grading and Graveling	-----	147,515.24	147,515.24	147,515.24
4298	Grading and Graveling	-----	-----	61,425.52	61,425.52
4301-4468-4485	Paving	-----	120,389.07	120,389.07	120,389.07
4301	Paving	-----	-----	1,348.54	1,348.54
4301	Paving	-----	-----	80,746.16	80,746.16
4302	Street Lighting	-----	-----	2,305.16	2,305.16
4302	Street Lighting	-----	-----	1,076.89	1,076.89
4339	Boulevards	-----	-----	4,710.90	4,710.90
4343-4467-4485	Sidewalks	-----	110,270.21	110,270.21	110,270.21
4344-4463-4485	Curb and Gutter	-----	68,679.23	68,679.23	68,679.23
4352-4453-4484	Grading and Graveling	-----	24,847.99	24,847.99	24,847.99
4352	Grading and Graveling	-----	-----	3,446.95	3,446.95
4352	Grading and Graveling	-----	-----	48,614.42	48,614.42
4353-4473-4477	Sewers	-----	124,249.44	124,249.44	124,249.44
4354	Street Lighting	-----	-----	54.58	54.58
4354	Street Lighting	-----	-----	3,260.20	3,260.20
4355	Street Lighting	-----	-----	1,246.01	1,246.01
4357	Street Lighting	-----	-----	54.57	54.57
4357	Street Lighting	-----	-----	3,840.55	3,840.55
4358	Street Lighting	-----	-----	2,563.30	2,563.30
4359	Street Lighting	-----	-----	54.58	54.58
4359	Street Lighting	-----	-----	7,623.07	7,623.07
4361-4469-4485	Paving	-----	107,735.47	107,735.47	107,735.47
4361	Paving	-----	-----	16,347.87	16,347.87
4361	Paving	-----	-----	103,053.13	103,053.13
4362-4470-4485	Paving	-----	33,620.83	33,620.83	33,620.83
4362	Paving	-----	-----	309,934.55	309,934.55
4362	Paving	-----	-----	11,345.10	11,345.10
4381-4474-4477	Sewers	-----	5,964.04	5,964.04	5,964.04
4368	Street Lighting	-----	-----	9,374.73	9,374.73
4401-4487	Sidewalks	-----	-----	599,964.60	599,964.60
4402	Curb and Gutter	-----	-----	496,147.73	496,147.73
4403	Paving	-----	-----	251,825.76	251,825.76
4407-4458-4484	Sewers	-----	314,584.50	314,584.50	314,584.50

4408	Paving	95,179.48	95,179.48	95,179.48	95,179.48
4408	Paving	241,698.36	241,698.36	241,698.36	241,698.36
4409	Grading and Gravelling	77,055.01	77,055.01	77,055.01	77,055.01
4415	Street Lighting	460.21	460.21	460.21	460.21
4416	Street Lighting	782.90	782.90	782.90	782.90
4419	Sewers	129,582.97	129,582.97	129,582.97	129,582.97
4429	Street Lighting	540.14	540.14	540.14	540.14
4430	Paving	35,619.92	35,619.92	35,619.92	35,619.92
4433	Sewers	342,375.10	342,375.10	342,375.10	342,375.10
4483	Boulevards	405.48	405.48	405.48	405.48
4496	Sewers	231,760.02	231,760.02	231,760.02	231,760.02
4501	Street Lighting	4,946.27	4,946.27	4,946.27	4,946.27
4502	Street Lighting	22,833.63	22,833.63	22,833.63	22,833.63
4503	Street Lighting	8,535.69	8,535.69	8,535.69	8,535.69
4511	Street Lighting	53.25	53.25	53.25	53.25
4512-4487	Sidewalks	10,086.09	10,086.09	10,086.09	10,086.09
4513	Curb and Gutter	8,428.32	8,428.32	8,428.32	8,428.32
4522	Grading and Gravelling	297.94	297.94	297.94	297.94
		\$5,711,734.18	\$5,695,882.50	\$9,230,339.49	\$3,534,456.99
<b>Debentures Issued to Finance 1953 Expenditures—</b>					
4433	\$325,000.00	—	—	—	—
4489	270,000.00	—	—	—	—
4487-4488	900,000.00	—	—	—	—
4490	450,000.00	—	—	—	—
4492	255,000.00	—	—	—	—
4493	450,000.00	—	—	—	—
		2,650,000.00	2,650,000.00	—	2,650,000.00
		\$5,711,734.18	\$8,345,882.50	\$9,230,339.49	\$884,456.99



**CITY OF**

**CITY GENERAL**

STATEMENT OF REVENUE AND EXPENDITURE

EXPENDITURE

## Administrative and General Government:—

Assessor .....	\$ 89,516.95	
Re-assessment .....	52,342.97	
Audit .....	5,125.00	
City Clerk .....	40,463.76	
City Hall Maintenance .....	30,619.36	
Commissioners .....	24,368.00	
Finance .....	53,065.85	
Rental and Land .....	25,191.28	
License .....	19,085.46	
Personnel .....	39,004.32	
Solicitor .....	20,638.95	
Telephone Exchange .....	12,188.88	
Town Planning .....	44,961.76	
General Finance and Miscellaneous .....	42,371.49	
Insurance (Employees and Other) .....	33,370.59	
Employees' Pension Plan .....	112,308.27	
Bank Exchange, Interest and Discount .....	20,291.98	
Workmen's Compensation Board .....	32,437.63	
Indemnity to Aldermen .....	8,937.50	
Taxes .....	27,664.30	\$ 733,954.30

## Protection to Person and Property:—

Building Inspection .....	\$ 87,380.43	
Civil Defence .....	8,443.47	
Fire .....	991,336.55	
Police .....	818,450.82	
Police Headquarters .....	21,357.33	
Pound .....	9,478.31	
Street Lighting .....	109,120.12	
Traffic Engineer .....	108,188.94	
Weed Control .....	5,222.07	
Weigh Scales .....	1,502.76	
Wiring Inspection .....	28,204.14	2,188,684.94

Health ..... 160,400.05

## Social Welfare:—

Children's Aid .....	\$ 73,848.64	
Civic Welfare .....	97,387.35	
Public Charities .....	84,108.83	
Grants .....	65,752.39	
Hospital Charge to Mill Rate—		
Deficit on Operations .....	830,419.59	
Hospital Plan Bylaw 4098 .....	213,065.68	
Loss on Hospital Non-Ratepayers' Plan .....	20,563.35	\$1,385,145.83

**CALGARY****DEPARTMENTS**

FOR THE YEAR ENDED 31st DECEMBER, 1953

**REVENUE****Taxation:—**

Property .....	\$7,572,045.82	
Local Improvement .....	541,331.82	
Business .....	823,939.29	\$8,937,316.93

**Fees, Licenses, Permits, Etc.:—**

Airport Fees .....	\$ 79,567.95	
Licenses .....	164,186.40	
Parks and Cemeteries .....	62,424.81	
Penalties on Taxes .....	34,730.28	
Permits and Sundry Fees .....	205,799.57	
Police Court and Traffic Fines .....	159,149.45	
Rentals .....	69,445.96	
Calgary Football Club—re Stadium ..	5,000.00	
Sundry Revenue .....	9,968.12	790,272.54

**Grants, Etc.:—**

C.P.R. Hotel Assessment—Estimated .....	\$ 36,000.00	
Provincial Government—re Road Allowance .....	\$ 8,810.00	
Provincial Government—re Service Tax .....	30,000.00	
Prov. Govt.—in lieu of Taxes on Crown Property .....	4,391.15	
Prov. Govt.—Grant in Aid .....	940,724.47	983,925.62
Government of Canada—in lieu of Taxes on Crown Property .....	92,237.66	1,112,163.28

**Utilities—****Electric Light Department:—**

Surplus .....	\$537,742.62	
Taxation of Revenue and Rentals .....	232,088.58	
Contribution .....	90,000.00	859,831.20

**Transit System—**

Taxation of Revenue .....	129,829.43	
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**Waterworks Department—**

Surplus .....	\$ 83,774.71	
Taxation of Revenue .....	75,996.61	
Interest on Capital Advances .....	34,682.13	194,453.45
		1,184,114.08

## CITY OF

## EXPENDITURE—Continued.

Public Works:—			
Engineer .....	63,700.80		
Public Works—			
Street Maintenance .....	\$539,758.71		
Asphalt Paving Plant .....	44,221.62		
Gravel Crushing Plant .....	3,396.77		
Concrete Plant .....	22,944.19	610,321.29	674,022.09
Sanitation and Waste Removal:—			
Garbage Collection .....	\$405,239.59		
Sewer Department .....	235,777.05		
Street Cleaning .....	159,109.93		
			800,126.57
Recreation:—			
Library .....	\$148,410.00		
Parks and Cemeteries .....	511,216.46		659,626.46
Misc. Departments:—			
Airport .....	\$ 79,567.95		
Industrial Commissioner .....	13,956.09		
Land Department—Buildings Maintenance ..	40,643.99		134,168.03
Debenture Charges:—			
Treasury Bill Interest and Principal .....	\$ 14,918.83		
General Departments—			
Interest and Principal .....	1,650,412.51		1,665,331.34
Education:—			
Requisition—Public School Board .....	\$3,212,500.00		
Separate School Board .....	380,600.00		3,593,100.00
Deficit Carried Forward—1952 .....	\$ 27,413.13		
Less: Adjustment re Waterworks			
Maintenance .....	7,198.19		20,214.94
Surplus for the year 1953 .....			9,092.28
			<u>\$12,023,866.83</u>

**CALGARY**

## REVENUE—Continued

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\$12,023,866.83

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**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL GENERAL EXPENDITURE FOR THE YEAR  
ENDED 31st DECEMBER, 1953**

**SUMMARY—**

	Appropriation 1953	Expenditure Over	Expenditure Under	Expenditure 1952
Airport	73,098.20	7,560.68	1,090.93	77,245.89
Assessor	84,642.36	5,432.58	557.99	85,331.88
Children's Aid	67,807.02	7,528.22	1,486.60	69,669.10
City Clerk	41,949.80	1,612.47	3,098.51	42,092.90
City Hall Maintenance	39,033.76	2,192.89	10,607.29	36,776.13
Civic Welfare	105,380.20	5,267.06	13,259.91	91,973.89
Civil Defence	11,275.00	408.28	3,239.81	9,067.06
Commissioners	23,765.44	735.55	132.99	20,504.89
Engineering Division	1,556,207.80	136,459.37	17,727.07	1,352,088.17
Finance	49,110.05	5,234.34	1,278.54	42,019.39
Fire	1,018,353.61	3,711.37	30,728.43	940,797.40
General Finance and Miscellaneous	61,450.00	36,642.37	3,377.91	148.54
Grants, Receptions, Publicity	59,100.00	7,764.91	1,112.52	70,879.54
Health—School Medical and Dental	160,484.18	5,159.70	5,243.83	147,489.63
Infant and Pre-School Clinic				
Hospital—Charge to Mill Rate	698,300.00	132,119.59		322,717.81
Hospital—Plan—By-law 4098	230,000.00	20,563.35	16,934.32	178,105.92
Industrial Development	14,285.00	618.45	947.36	
Land—Department	21,220.04	4,035.78	14.54	22,658.08
Building Maintenance	42,250.00	1,714.85	3,370.86	32,161.32
License	18,269.80	1,669.32	853.66	15,386.75
Parks	538,223.15	14,437.12	41,453.81	435,139.97

Personnel	37,685.00	39,004.32	3,267.75	1,948.43	31,058.38
Police	820,979.98	818,450.82	26,687.18	29,216.34	741,434.28
Police Headquarters	26,113.82	21,357.33	2,186.45	6,942.94	19,099.87
Pound	9,391.56	9,478.31	500.10	413.35	9,398.22
Public Charities	84,015.00	84,108.83	1,237.64	1,143.81	81,914.14
Solicitor	19,583.33	20,638.95	1,595.82	540.20	16,640.94
Street Lighting	109,120.12	109,120.12			101,217.80
Telephones	13,043.56	12,188.88	153.12	1,007.80	13,007.99
Town Planning	44,023.35	44,961.76	1,949.52	1,011.11	32,650.26
Wiring Inspection	31,266.34	28,204.14		3,062.20	22,520.84
Bow River Flood Damage					3,002.49
Weigh Scales	1,585.76	1,502.76	41.73	124.73	1,384.79
Wage Increases	65,200.00			65,200.00	
Total Departmental Estimates	6,176,223.23	6,347,583.00	438,487.56	267,127.79	5,065,583.46
Fixed — Charges	1,145,641.52	1,123,999.52	1,202.55	22,844.55	1,142,054.61
General Overhead	163,625.90	240,135.27	79,271.87	2,761.60	178,712.20
Education—Public Schools	\$ 7,485,489.75	7,711,717.79	518,961.98	292,733.94	6,386,350.27
Separate Schools	3,212,500.00	3,212,500.00			2,863,885.00
Library	380,600.00	380,600.00			329,910.75
	148,410.00	148,410.00			131,053.00
Deficit — 1952	\$11,226,999.75	11,453,227.79	518,961.98	292,733.94	9,711,189.02
	27,413.13	*20,214.94		7,198.19	
Property Share — Local Improvement Levy	\$11,254,412.88	11,473,442.73	518,961.98	299,932.13	9,711,189.02
Total Civic Budget including Education	\$41,331.82	541,331.82			516,870.40
* Adjustment re Waterworks.	\$11,795,744.70	\$12,014,774.55	\$ 518,961.98	\$ 299,932.13	\$10,228,059.42

# COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL GENERAL REVENUE FOR THE YEAR ENDED 31st DECEMBER, 1953

	Estimated Collectible	Actual Collectible	Actual Revenue in excess of Estimated	Actual Revenue less than Estimated	Revenue 1952
Parks—Monument and Vault Fees	\$ 550.00	\$ 545.00		\$ 5.00	535.00
Cemetery Lot Sales	3,040.00	3,033.00		7.00	2,881.70
Checking Fees—Rinks	800.00	683.25		116.75	585.50
Grave Digging	20,000.00	22,945.00	2,945.00		19,227.50
Golf Fees	24,000.00	17,425.94		6,574.06	20,953.60
Swimming Pool—Mewata Park	9,000.00	10,818.80	1,818.80		7,146.75
Percentage of Gate					
Receipts — Stadium	500.00	1,537.10	1,037.10		2,551.66
Maintenance of Grave Plots	3,000.00	3,162.72	162.72		2,946.90
Rental of Lowering Devices	2,100.00	2,274.00	174.00		2,002.00
Calgary Football Club—Stadium	5,000.00	5,000.00			5,000.00
Fees—Airport	73,098.20	79,567.95	6,469.75		77,245.89
Building Inspection License	500.00	504.00	4.00		484.00
Meat Inspection	1,750.00	1,889.15	139.15		1,734.25
Concrete Tests		11.00	11.00		
Pound	1,650.00	2,109.50	459.50		1,627.30
Incinerator Fees		3,818.75	3,818.75		
Scales	3,000.00	3,675.67	675.67		2,845.96
Assignment Fees		1,900.00	1,900.00		9,565.34
Stockyards	10,000.00	11,824.22	1,824.22		
Subdivision Inspection Fees		444.00	444.00		
Tax Certificate	850.00	1,179.45	329.45		
Garbage Collection	6,500.00	6,431.58		68.42	822.95
Licenses	133,000.00	164,186.40	31,186.40		6,290.35
Penalties—Arrears of Taxes	11,500.00	9,908.43		1,591.57	118,832.35
Current Taxes	23,500.00	24,821.85	1,321.85		10,497.14
Permits—Building	80,000.00	78,534.40		1,465.60	21,546.67
Drainage	6,500.00	4,922.00		1,578.00	69,816.30
Gas	6,000.00	10,119.25	4,119.25		5,662.00
Plumbing	18,000.00	18,013.35	13.35		4,987.25
Wiring	32,000.00	35,606.75	3,606.75		15,549.50
Grades—Sewers and Streets	12,000.00	13,242.25	1,242.25		26,814.60
Warm Air Inspection	7,000.00	11,021.25	4,021.25		9,716.00
Sales of Bylaw Books and Maps	400.00	553.00	153.00		5,791.75

Police Court and Traffic Bylaw Fines .....	\$	95,000.00	159,149.45	64,149.45	88,976.82
Rents—Miscellaneous Mortgages					
Foreclosure Buildings and Lands					
No. 2 Wireless Huts .....		3,100.00	5,795.85	2,695.85	2,884.00
Mevata Huts .....		2,400.00	1,542.00		5,710.05
Tax Sale Property .....		10,000.00	9,167.03		9,911.20
City Hall Market .....		18,000.00	17,827.77		19,248.80
Paving Plant .....		6,000.00	5,694.55		305.45
Sidewalk Areas .....		560.00	560.00		560.00
Stores Department .....		2,465.00	2,490.39	25.39	2,465.39
		1,349.00	1,349.00		1,349.00
Taxes and Rentals—					
Electric Light—Taxes		224,085.04	231,744.88	7,659.84	197,994.28
Rentals .....		343.70	343.70		343.70
Transit System—Taxes		124,797.53	129,829.43	5,031.90	119,380.94
Waterworks—Taxes .....		81,698.00	75,996.61		65,564.19
C.P.R. Hotel Assessment .....		10,000.00	36,000.00	26,000.00	10,000.00
Contribution from Elec. Light Department		90,000.00	90,000.00		90,000.00
Sundries .....		1,500.00	8,059.12	6,559.12	1,198.65
Rebate—Prov. Dept. of Public Works for					
Road Maintenance .....		5,300.00	8,810.00	3,510.00	5,286.00
Govt. Grant in lieu of Service Tax .....		30,000.00	30,000.00		30,000.00
Profits from Utilities .....		620,428.06	621,517.33	1,089.27	411,549.86
Credit from Waterworks re Bank Loan—					
Glenmore Water System .....		34,682.13	34,682.13	4,228.37	36,430.44
Wartime Housing .....		22,700.00	26,928.37		24,315.47
Govt. Grant in lieu of Taxes on .....		72,000.00	92,237.66	20,237.66	99,723.19
Crown Property—Dominion .....					
Govt. Grant in lieu of Taxes on .....					
Crown Property—Provincial .....		3,000.00	4,391.15	1,391.15	2,953.91
		\$1,954,646.66	2,145,825.43	210,455.21	1,679,506.10
Surplus 1951 .....				19,276.44	111,619.06
		\$1,954,646.66	\$ 2,145,825.43	\$ 210,455.21	\$ 1,791,125.16

SUMMARY OF ESTIMATED AND ACTUAL GENERAL REVENUE OR THE YEAR ENDED  
31st DECEMBER, 1953

	Estimated Collectible	Actual Collectible	Actual Revenue in excess of Estimated	Actual Revenue less than Estimated	Revenue 1952
General Sundry Revenue .....	\$ 1,954,646.66	\$ 2,145,825.43	\$210,455.21	\$ 19,276.44	\$1,791,125.16
Grants in Aid—Provincial Government .....	1,025,000.00	940,724.47	—	84,275.53	809,143.14
Taxes—Estimated Collectible:					
\$115,695,380.00 at 65 mills .....	7,523,433.30				
161,680.00 at 20 mills .....					
Veterans' Land Act .....	6,500.00	6,840.00	340.00	—	6,900.00
Actual Collectible:					
\$116,506,589.00 at 65 mills .....					
7,100.00 at 59.25 mills .....					
161,795.00 at 20 mills .....					
Special Levy .....					
36.00 .....					
Less: Cancellations .....		7,565,205.82	41,772.52	—	6,384,820.28
Business Tax:					
Estimated Collectible .....	760,000.00				
Actual Collectible .....					
Less: Discounts .....		823,939.29	63,939.29	—	691,787.31
Local Improvement Levy—Property Share .....					
\$11,269,579.96 .....		\$11,482,535.01	\$316,507.02	\$103,551.97	\$ 9,683,775.89
541,331.82 .....		541,331.82	—	—	516,870.40
\$11,810,911.78 .....		\$12,023,866.83	\$316,507.02	\$103,551.97	\$10,200,646.29

SUMMARY OF ESTIMATED AND ACTUAL GENERAL REVENUE AND EXPENDITURE FOR THE YEAR  
ENDED 31st DECEMBER, 1953

Estimated Revenue—Including Property Share L. I. Debenture Debt Charges	\$11,810,911.78
Estimated Expenditure—Including Property Share L. I. Debenture Debt Charges	11,795,744.70
Estimated Surplus	\$ 15,167.08
Actual Revenue—Including Property Share L. I. Debenture Debt Charges	12,014,774.55
Actual Expenditure—Including Property Share L. I. Debenture Debt Charges	\$12,023,866.83
Actual Surplus	\$ 9,092.28







# **CHILDREN'S AID DEPARTMENT—**

Salaries	\$ 32,443.18	\$ 31,885.59	\$ 4,620.23	\$ 557.59	\$ 32,340.71
Maintenance of Wards and Non-Wards	13,500.00	18,120.23	119.85	---	13,526.88
Doctors—Hospitals and Medicine	3,000.00	3,119.85	279.86	---	3,660.01
Clothing	2,400.00	2,679.86	---	---	2,333.91
Transportation, Telegrams and Telephones	600.00	454.69	---	145.31	576.92
Printing and Stationery	700.00	539.85	---	160.15	885.37
Rent	1,760.00	1,760.00	---	---	1,760.00
Auto Maintenance	1,500.00	1,590.62	90.62	---	1,632.11
Auto Replacement—1st Annual Instalment	500.00	286.07	---	213.93	---
Office Equipment	500.00	607.81	107.81	---	895.42
Postage	85.00	112.41	27.41	---	85.49
Sundries	250.00	435.15	185.15	---	251.53
Detention Rooms, Meals, Laundry	1,200.00	1,790.54	590.54	---	1,242.91
<b>Shelter Expense:</b>					
Salaries	12,289.59	13,658.16	1,368.57	---	12,289.59
<b>Maintenance:</b>					
Groceries and Food	6,000.00	5,594.98	---	405.02	5,889.57
Light, Water and Heat	650.00	739.73	89.73	---	647.45
Telephones	104.25	99.65	---	4.60	104.25
Repairs, Renewals and Insurance	1,000.00	1,108.22	108.22	---	1,666.15
Sundries	25.00	266.64	241.64	---	12.69
Grounds — Maintenance	300.00	516.24	216.24	---	630.47
	\$ 78,807.02	\$ 85,366.29	\$ 8,045.87	\$ 1,486.60	\$ 80,431.43
	11,000.00	11,517.55	517.55	---	10,762.33
<b>Less: Revenue—Parents, Government, etc.</b>	\$ 67,807.02	\$ 73,848.64	\$ 7,528.22	\$ 1,486.60	\$ 69,669.10

**CITY CLERK'S DEPARTMENT—**

	Appropriation	Expended 1953	Over Expenditure	Under Expenditure	Expended 1952
Salaries					
Printing—General	\$ 32,220.81	\$ 33,390.35	\$ 1,169.54		\$ 34,302.82
Voters' List, incl. Gov. Sales Tax	150.00	102.35		47.65	131.72
Municipal Manual	3,100.00	2,471.31		628.69	2,850.61
Stationery and Office Equipment	1,400.00			1,400.00	975.00
General Advertising	1,000.00	1,125.07	125.07		1,168.88
Services—Telephones and Telegrams	1,500.00	1,890.38	390.38		1,709.81
Electrons — General	210.00	175.85		34.15	205.55
Sundries	7,000.00	6,327.24		672.76	4,935.32
Postage	150.00	292.03	142.03		102.90
Equipment for Preparing Voters' List—	220.00	133.74		86.26	184.82
Annual Payment	1,223.39	994.39			
Multilith Account	2,000.00	2,236.35	236.35	229.00	3,236.74
Govt. Sales Tax on Mimeograph Material	750.00	771.60	21.60		1,977.33
Agenda Delivery Allowance	120.00	120.00			601.10
Mimeograph Machine	827.00	827.20	.20		100.90
Stationery and Mailing Dept.					499.17
Less: Charged to Utilities	\$ 47,871.20	\$ 46,385.16	\$ 1,612.47	\$ 3098.51	\$ 49,087.11
	5,921.40	5,921.40			6,994.21
	\$ 41,949.80	\$ 40,463.76	\$ 1,612.47	\$ 3,098.51	\$ 12,097.90

**CITY HALL MAINTENANCE—**

Salaries	\$ 16,933.76	\$ 17,526.23	\$ 592.47		\$ 16,389.80
Sundries	225.00	106.39		118.61	221.09
Supplies	1,000.00	848.64		151.36	969.70
Fuel and Firing	3,000.00	2,588.98		411.02	1,133.77
Light and Water	3,750.00	4,155.40	405.40		3,495.32
Elevator Maintenance	525.00	907.85	382.85		508.50
Power	225.00	209.00		16.00	220.00
Storm Sash	125.00			125.00	50.00
Building Maintenance	5,500.00	3,401.81		2,098.19	5,856.66
Lighting	750.00	62.89		687.11	896.60
Remodelling	7,000.00			7,000.00	7,034.59
City Hall Annex	\$ 39,033.76	\$ 29,807.19	\$ 1,380.72	\$ 10,607.29	\$ 36,776.13
		812.17	812.17		
	\$ 39,033.76	\$ 30,619.36	\$ 2,192.89	\$ 10,607.29	\$ 36,776.13

# CITY WELFARE DEPARTMENT—

Salaries	\$ 21,123.20	\$ 21,712.44	\$ 589.24	13.84	\$ 20,461.34
Ogden Hostel	1,080.00	1,066.16	---	106.73	1,080.00
Printing and Stationery	575.00	468.27	---	---	568.23
Postage	80.00	81.04	1.04	---	82.90
Telephones and Telegrams	160.00	137.04	---	22.96	169.19
Transportation	900.00	967.75	67.75	---	768.96
New Office Equipment	212.00	228.00	16.00	---	520.55
Rent	1,200.00	1,200.00	---	---	1,200.00
Sundries	50.00	41.00	---	9.00	1.38
Hospital Contracts	2,000.00	2,912.00	912.00	---	---
Relief	160,000.00	146,892.62	---	13,107.38	148,983.59
	\$ 187,380.20	\$ 175,706.32	\$ 1,586.03	\$ 13,259.91	\$ 173,836.14
Less: Government Grants	82,000.00	78,318.97	3,681.03	---	81,862.25
	\$ 105,380.20	\$ 97,387.35	\$ 5,267.06	\$ 13,259.91	\$ 91,973.89

## COMMISSIONERS—

Salaries	\$ 41,978.64	\$ 42,403.68	\$ 425.04	78.64	\$ 39,255.07
Sundries	450.00	371.36	---	44.15	229.05
Services—Telephones, Telegrams, etc.	600.00	555.85	---	---	731.87
Printing, Stationery and Supplies	600.00	858.43	258.43	---	821.79
Postage	150.00	139.80	---	10.20	151.87
Auto Allowance — Mayor	540.00	540.00	---	---	583.69
Auto Allowance — Commissioner	420.00	420.00	---	---	195.00
Auto Allowance — Commissioner	420.00	420.00	---	---	258.09
Expense Account — Mayor	420.00	420.00	---	---	420.00
Expense Account — Commissioner	420.00	420.00	---	---	420.00
Office Equipment — Annual Payment	1,004.53	1,056.61	52.08	---	1,004.53
	\$ 47,423.17	\$ 48,025.73	\$ 735.55	\$ 132.99	\$ 44,490.96
Less: Charged to Utilities	18,657.73	18,657.73	---	---	19,033.76
Charged to Bylaws	5,000.00	5,000.00	---	---	4,952.31
	\$ 23,765.44	\$ 24,368.00	\$ 735.55	\$ 132.99	\$ 20,504.89

# CIVIL DEFENCE—

	Appropriation 1953	Expended 1953	Over Expenditure	Under Expenditure	Expended 1952
Salaries .....	\$ 6,500.00	\$ 4,549.78		\$ 1,950.22	\$ 5,566.06
Sundries .....	500.00	700.43	200.43		469.98
Printing, Stationery, Telephone, Telegraph and Postage .....	700.00	429.29		270.71	643.52
Office Equipment and Furniture .....	100.00	8.80		91.20	20.25
Advertising .....	100.00	77.88		22.12	64.35
Travelling and Car Allowance .....	1,500.00	1,707.85	207.85		996.35
Calgary Stampede — Display .....	250.00	207.90		42.10	240.61
Maps, Charts and Training Equipment .....	200.00	153.29		46.71	68.43
Projection Machine— Maintenance and Films .....	200.00	40.75		159.25	54.95
Janitors Wages and Supplies .....	125.00	17.50		107.50	42.56
Rental of Office .....	600.00	550.00		50.00	900.00
Old No. 3 Fire Hall .....	500.00			500.00	
	\$ 11,275.00	\$ 8,443.47	\$ 408.28	\$ 3,239.81	\$ 9,067.06

# ENGINEERING DIVISION—

Administration .....	\$ 110,738.01	\$ 107,352.01		\$ 3,386.00	
Office Supplies .....	4,700.00	6,858.61	2,158.61		
Streets .....	535,331.22	539,758.71	4427.49		
Research and Testing Laboratory .....	5,428.00	2,577.78		2,850.22	
Paving Plant .....	11,504.33	44,221.62	32,717.29		
Crushing Plant .....	6,974.23	3,396.77		3,577.46	
Concrete Plant .....	19,844.33	22,944.19	3,099.86		
Garbage and Waste Disposal .....	356,599.60	405,239.59	48,639.99		
Cleaning Streets .....	138,991.00	159,109.93	20,118.93		
Sewer Maintenance .....	174,605.21	193,366.45	18,761.24		
Disposal Plant .....	46,663.12	42,410.60		4,252.52	
Traffic Control .....	111,071.88	108,188.94		2,882.94	
Protection Inspection .....	80,844.47	87,380.43	6,535.96		
Weed Control .....	6,000.00	5,222.07		777.93	
	\$1,609,295.40	\$1,728,027.70	\$ 136,459.37	\$ 17,727.07	\$1,378,280.48
Less: Charged to Utilities .....	23,087.60	23,087.60			18,763.87
Charged to Bylaws .....	30,900.00	30,000.00			7,428.44
	\$1,556,207.80	\$1,674,940.10	\$ 136,459.37	\$ 17,727.07	\$1,352,088.17

# **EDUCATION—**

Public Schools .....	\$3,212,500.00					\$2,863,885.00
Separate Schools .....	380,600.00					329,900.75
	\$3,593,100.00					\$3,193,785.75

# **LIBRARY**

	\$ 148,410.00					\$ 131,053.00
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# **FINANCE DEPARTMENT—**

Salaries .....	\$ 70,564.83	\$	75,111.14	\$	4,546.31	60,076.23
Stationery .....	2,000.00		2,140.63		140.63	1,962.05
Printing, including Financial Statements .....	2,000.00		1,273.11			1,560.31
Postage .....	550.00		586.81		36.81	546.36
Cheques .....	950.00		1,191.20		241.20	687.09
Sundries .....	700.00		188.31			624.33
Office Equipment — Annual Instalments .....	2,704.44		2,664.48		511.69	3,584.10
Maintenance of Machines .....	800.00		831.26		39.96	1,394.06
Stationery and Mail Department .....	500.00		738.13			
	\$ 80,769.27	\$	84,725.07	\$	1,278.54	\$ 70,434.53
Charged to Utilities .....	24,230.78		24,230.78			20,986.70
Charged to Bylaw .....	7,428.44		7,428.44			7,428.44
	\$ 49,110.05	\$	53,065.85	\$	1,278.54	\$ 42,019.39

# **FIXED CHARGES—**

Debtature Interest and Principal .....	\$1,125,773.43					\$1,121,485.53
Treasury Bill — Province of Alberta .....	14,918.83				18,397.02	14,918.83
Loss on Sale of Debentures .....	4,949.26				1,202.55	5,112.19
Local Improvement Debtature Interest and Principal—Short or Over-Levied .....		Cr.	4,447.53		4,447.53	538.06
	\$1,145,641.52		\$1,123,999.52	\$	1,202.55	\$1,142,054.61



# GENERAL OVERHEAD—

Insurance	Appropriation	Expended 1953	Over Expenditure	Under Expenditure	Expended 1952
Local Improvements—	\$	\$	\$		\$
Taxes on City's Own Lands	4,000.00	4,995.80	995.80		4,878.17
Audit	17,000.00	27,664.30	10,664.30		17,047.74
Less: Charged to Utilities	5,125.00	5,125.00			5,050.00
Employees' Group Life Insurance	1,000.00	431.68		568.32	356.45
Interest	4,000.00	19,422.76	23,422.76		4,895.76
Exchange and Bank Charges	3,000.00	869.22		2,130.78	2,670.23
Employees' Sickness and Accid't Insurance		19,593.40	19,593.40		17,337.49
Employees' Pension Plan—General Portion	95,000.00	112,308.27	17,308.27		92,483.30
Workmen's Compensation Board Assessm't	27,000.00	32,437.63	5,437.63		29,000.00
Indemnity to Aldermen	9,000.00	8,937.50		62.50	9,000.00
Unemployment Insurance	6,500.00	8,349.71	1,849.71		6,497.48
	\$ 163,625.00	\$ 240,135.27	\$ 79,271.87	\$ 2,761.60	\$ 178,712.20

# FIRE DEPARTMENT—

Salaries	\$ 740,474.86	\$ 741,266.81	\$ 791.95		\$ 706,469.44
Clothing	21,423.42	21,667.18	243.76		17,831.94
Water	62,510.00	64,085.06	1,575.06		58,463.11
Telephones	1,800.00	1,698.10		101.90	1,785.30
Lighting	3,900.00	2,421.37		1,478.63	3,602.49
Fuel	3,600.00	3,459.89		140.11	3,327.52
Furniture and Furnishings	1,572.00	732.67		839.33	1,973.33
Plant and Equipment	7,690.55	7,504.74		185.81	12,841.18
Motor Maintenance	8,367.00	6,856.14		1,510.86	9,612.20
Building Maintenance	2,123.00	850.60		1,272.40	2,889.40
Alarm Maintenance	44,210.82	44,058.47		152.35	26,199.22
Printing, Stationery, Stamps, etc.	600.00	726.95	126.95		551.52
Transportation	5,500.00	6,158.20	658.20		5,074.70
Supplies	3,000.00	3,067.41	67.41		2,647.87
Insurance	1,500.00	1,388.73		111.27	1,563.08
Pension Plan	60,500.00	59,381.10		1,118.90	58,606.66
Drill School and Training	1,000.00	167.19		832.81	2,167.93
Fire Prevention Bureau	26,181.60	23,955.23		2,226.37	23,447.74
New Equipment—Annual Instalment	1,300.36	1,548.40	248.04		1,703.44
Furniture and Equipment	400.00	342.31		57.69	32.44
Civil Defence—Training Aids	200.00			200.00	6.89
Wage Increases	20,500.00			20,500.00	
	\$1,018,353.61	\$ 991,336.55	\$ 3,711.37	\$ 30,728.43	\$ 940,797.40

# GRANTS, RECEPTIONS, PUBLICITY, ETC.—

GRANTS, RECEIPTS, & CANCELLATIONS																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
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# GENERAL FINANCE and MISCELLANEOUS—

Damages and Claims—General	\$	5,000.00	\$	10,030.91	\$	5,030.91	\$	7,243.95
Inventory Adjustments	Cr.	25,000.00		9,827.89		15,172.11		39,533.19
Revenue Stamps on Cheques		300.00		275.19			24.81	2,225.93
Contingent Account		20,000.00		22,218.21		2,218.21		22,086.13
Transfer Passes—Old Age Pensioners		1,350.00		1,475.00		125.00		1,350.00
Union of Alberta Municipalities—								
Membership Fees		300.00		300.00				300.00
Canadian Federation of Mayors and Municipalities—Membership Fees		516.00		516.00				508.00
Traffic Control Lights—4th Payment		2,984.00					2,984.00	2,984.00
Employees' Retirement Gift Account		3,000.00		2,630.90			369.10	100.00
Re: Assessment of City—1953 Portion		50,000.00		52,342.97		2,342.97		
Augment Civic Pensioners under 70 years of age		3,000.00		4,878.90		1,878.90		2,717.50
Gas Rates Investigation				42.00		42.00		78.10
17th Street East, Property Settlement				6,000.00		6,000.00		
Enlisted Personnel—Pension and Group Life Contributions								88.12
Clean Up Campaign								
	\$	61,450.00	\$	94,714.46	\$	36,642.37	\$	3,377.91
				3,832.27				148.54



**HEALTH DEPARTMENT—**

	Appropriation	Expended 1953	Over Expenditure	Under Expenditure	Expended 1952
Salaries	\$ 64,100.70	\$	\$ 3,843.26		\$ 59,204.18
Serums	400.00	103.42		296.58	366.97
Disinfectants	300.00	83.45		216.55	264.42
Laboratory Charges	1,200.00	600.00		600.00	1,200.00
Auto Maintenance and Allowances	4,800.00	5,246.03			4,798.59
Sundries	1,200.00	1,108.51			903.15
Printing and Stationery	1,000.00	958.68	446.03	91.49	1,022.20
Postage	550.00	442.92		41.32	434.29
Transit System—Passes and Tickets	700.00	759.55	59.55	107.08	693.08
Isolation Ambulance Hire	250.00	248.50		1.50	332.00
Milk Inspection	800.00	820.88	20.88		685.73
Milk to Undernourished and Sickly Persons	2,200.00	2,666.27	466.27		2,117.41
Meat Inspection	65.00	81.30	16.30		33.87
Office Equipment	350.00			350.00	659.44
New Equipment—Auto—Annual Instalment	531.42	531.42			531.42
	\$ 74,603.86	\$ 77,751.63	\$ 4,852.29	\$ 1,704.52	\$ 73,246.25

**HEALTH—School, Medical and Dental Clinics—**

Salaries	\$ 95,751.68	\$		\$ 1,861.43	\$ 86,065.09
Medical and Dental Supplies and Equipment	4,200.00	3,848.70		351.30	4,142.24
Glasses for Underprivileged School Children	250.00	330.16	80.16		189.94
Milk for Undernourished School Children	2,700.00	2,513.24		186.76	2,579.63
Transit System Passes and Tickets	1,350.00	1,475.75	125.75		1,042.75
Auto Maintenance and Allowance	2,000.00	1,947.45		52.55	2,006.14
Printing and Stationery	750.00	908.06	158.06		768.15
Auto — Annual Payment	406.65	406.65			455.63
	\$ 107,408.33	\$ 105,320.26	\$ 363.97	\$ 2,452.04	\$ 97,249.57

**HEALTH—Infant and Pre-School Clinic—**

Salaries	\$ 12,148.36	\$			\$ 12,490.80
Transit System Passes and Tickets	200.00	174.10	1,359.37	25.90	159.60
Operations and Treatments (Specialists)	4,000.00	3,526.60		473.40	3,743.26
Sundries	300.00	242.79		57.21	254.82
Auto Maintenance and Allowances	1,000.00	951.66		48.34	1,006.00
Auto — Annual Payment	455.63	455.63			406.65
	\$ 18,103.99	\$ 18,858.51	\$ 1,359.37	\$ 604.85	\$ 18,061.13

# HEALTH—Scarboro Health Centre—

Gas, Light and Water	\$ 498.00	\$ 184.38		\$ 313.62
Caretaker and Cleaning	500.00	387.70		112.30
Supplies and Repairs	200.00	536.54	336.54	
Telephone	120.00	63.50		56.50
Office Furniture and Equipment	2,100.00	2,126.05	26.05	
	\$ 3,418.00	\$ 3,298.17	\$ 362.59	\$ 482.42

# SUMMARY—

Health Department — General	\$ 74,603.86	\$ 77,751.63	\$ 4,852.29	\$ 1,704.52	\$ 73,246.25
School Clinics	107,408.33	105,320.26	363.97	2,452.04	97,249.57
Infant and Pre-School Clinic	18,103.99	18,858.51	1,359.37	604.85	18,061.13
Scarboro Health Centre	3,418.00	3,298.17	362.59	482.42	
	\$ 203,534.18	\$ 205,228.57	\$ 6,938.22	\$ 5,243.83	\$ 188,556.95
Less: Government Grant—Provincial	27,800.00	26,297.09	1,502.91		( 41,067.32
Government Grant—Dominion	15,250.00	18,531.43	3,281.43		(
	\$ 160,484.18	\$ 160,400.05	\$ 5,159.70	\$ 5,243.83	\$ 147,489.63

# SPECIAL HOSPITALIZATION PLAN—

Hospital Plan—Bylaw 4698	\$ 230,000.00	\$ 213,065.68		\$ 16,934.32	\$ 178,105.92
Non-Ratepayers' Trust Plan		20,563.35	20,563.35		
	\$ 230,000.00	\$ 233,629.03	\$ 20,563.35	\$ 16,934.32	\$ 178,105.92

# INDUSTRIAL DEVELOPMENT COMMISSION—

Salaries and Expenses	\$ 10,220.00	\$ 10,541.31	\$ 321.31		
Office Furniture	365.00	438.58	73.58		
Advertising	2,500.00	1,624.53		875.47	
Stationery, Publications, Books, Maps	1,000.00	1,223.56	223.56		
Postage and Express	200.00	128.11		71.89	
	\$ 14,785.00	\$ 13,956.09	\$ 618.45	\$ 947.36	

**LAND AND RENTAL DEPARTMENT—**

	Appropriation	Expended 1953	Over Expenditure	Under Expenditure	Expended 1952
Salaries	\$ 19,770.04	\$ 22,876.16	\$ 3,106.12		\$ 20,706.03
Printing and Stationery	500.00	579.25	79.25		823.90
Telephone, Advertising and Sundries	800.00	1,650.41	850.41		995.36
Postage	150.00	135.46		14.54	132.79
	\$ 21,220.04	\$ 25,241.28	\$ 4,035.78	\$ 14.54	\$ 22,658.08

**LAND AND RENTAL—Maintenance Department—**

Maintenance—No. 2 Wireless Hutmments	\$ 7,500.00	\$ 5,099.06		\$ 2,400.94	\$ 9,554.69
Maintenance—Mewata Hutmments	8,300.00	8,255.14	255.14		7,909.24
Maintenance—City Owned Buildings	300.00	983.23	683.23		235.52
Maintenance—Tax Sale Buildings	100.00			100.00	64.55
Insurance—Tax Sale Buildings	100.00	109.77	9.77		96.37
Maintenance—Comfort Station	3,000.00	2,958.64		41.36	2,474.46
Auto Maintenance	1,000.00	908.92		91.08	850.29
Maintenance—City Hall Market	2,250.00	3,016.71	766.71		
City Hall Market Building—Rent Account	20,000.00	19,262.52		737.48	
Survey Fees					11,276.20
	\$ 42,250.00	\$ 40,593.99	\$ 1,714.85	\$ 3,370.86	\$ 32,161.32

**LICENSE AND SHORT WEIGHT—**

Salaries	\$ 12,664.80	\$ 13,704.52	\$ 1,039.72		\$ 11,137.02
Stationery and Printing	550.00	1,119.52	569.52		549.39
Sundries	50.00	24.43		25.57	14.46
Bus Tickets	30.00	19.80		10.20	15.00
Auto Maintenance	1,360.00	1,340.00		20.00	1,051.07
Postage	200.00	260.08	60.08		192.72
License Tags	3,400.00	2,617.11		782.89	2,427.09
Purchase Fund—Short Weight	15.00			15.00	
	\$ 18,269.80	\$ 19,085.46	\$ 1,669.32	\$ 853.66	\$ 15,386.75

# **PERSONNEL—**

Salaries .....	\$ 29,959.90	\$ 33,076.57	\$ 3,116.67	536.97	\$ 24,993.42
Printing and Stationery .....	2,190.00	1,653.03		243.12	1,640.11
Office Supplies .....	1,000.00	756.88			1,736.45
Advertising .....	300.00	433.70	133.70		281.87
Membership Fees .....	440.00	390.00		50.00	340.00
Testing and Training Materials .....	475.00	314.85		160.15	193.14
Transportation .....	2,500.00	1,861.63		638.37	1,140.12
Postage .....	135.00	152.38	17.38		83.45
Sundries .....	685.10	365.28		319.82	649.82
	\$ 37,685.00	\$ 39,004.32	\$ 3,267.75	\$ 1,948.43	\$ 31,058.38

# **PARKS DEPARTMENT—**

Salaries .....	\$ 32,019.82	\$ 33,589.87	\$ 1,570.05		\$ 29,605.58
St. George's Island Zoo—Maintenance .....	25,000.00	27,078.94	2,078.94		25,129.65
Maintenance of all Parks .....	121,415.76	124,495.00	3,079.24		105,455.99
Golf Course — Maintenance .....	24,635.00	19,041.49		5,593.51	16,948.57
Mewata Stadium .....	14,250.00	12,909.77		1,340.23	14,371.03
Mewata Ball Park .....	500.00			500.00	
Rinks .....	28,950.00	28,469.37		480.63	28,689.82
Playgrounds .....	83,302.00	75,267.67		8,034.33	46,252.09
Swimming Pool .....	12,500.00	14,426.25	1,926.25		9,807.53
Boulevards .....	14,000.00	17,084.23	3,084.23		10,920.59
Cemetaries .....	127,109.00	104,383.84		22,725.16	97,094.33
Nurseries .....	9,060.00	7,297.87		1,762.13	6,727.39
Greenhouse .....	5,000.00	4,809.42		190.58	6,884.40
Stationery and General Supplies .....	1,265.00	1,592.48	327.48		763.12
Tools and Equipment .....	5,425.00	4,597.80		827.20	5,021.72
Auto and Truck Maintenance .....	16,500.00	18,115.67	1,615.67		15,757.93
Water Account .....	7,000.00	6,999.96		.04	7,000.00
Sundries .....	500.00	1,183.74	683.74		370.57
Revolving Fund .....	9,801.57	9,873.09	71.52		6,137.36
New Equipment .....					2,203.20
	\$ 538,233.15	\$ 511,216.46	\$ 14,437.12	\$ 41,453.81	\$ 435,139.97

# POLICE DEPARTMENT--

	Appropriation 1953	Expended 1953	Over Expenditure	Under Expenditure	Expended 1952
Salaries	\$ 634,737.75	\$ 651,830.03	\$ 17,092.28		\$ 587,695.04
Clothing and Equipment	31,163.88	29,577.85		1,586.03	25,164.38
Signal Service	16,054.60	9,474.31		6,580.29	19,396.69
Telephones	2,917.80	2,699.95		217.85	2,634.60
Identification Bureau	1,487.70	1,340.73		146.97	984.18
Motor Maintenance and Replacement	37,423.59	43,506.86	6,083.27		26,163.46
Office Equipment	1,500.00	1,809.26	309.26		1,411.35
Juvenile Delinquency Squad	9,762.41	7,556.12		2,206.29	10,470.82
Radio Maintenance	3,400.00	3,311.67		88.33	2,864.55
Printing and Stationery	4,200.00	4,181.01		18.99	3,074.76
Telegrams	240.00	224.39		15.61	238.70
Prisoners' Keep	5,700.00	5,849.28	149.28		5,603.38
Transportation	4,100.00	4,169.16	69.16		3,777.96
Secret Service	150.00	66.70		83.30	57.00
Postage	750.00	1,126.79	376.79		732.42
Revolver Practice	200.00	195.22		4.78	90.70
Police Commission--Contingent Account	500.00	232.10		267.90	997.05
Sundries	1,500.00	1,576.24	76.24		1,560.25
Repairs to Furniture	350.00	357.56	7.56		276.34
New Radio Equipment	3,330.00	3,398.42	68.42		5,683.77
Police Training					875.90
City's Contribution--Pension Fund	43,512.25	45,967.17	2,454.92		41,680.98
Contingencies--Wage Increases	18,000.00			18,000.00	
	\$ 820,979.98	\$ 818,450.82	\$ 26,687.18	\$ 29,216.34	\$ 741,434.28

## POLICE HEADQUARTERS--

Salaries	\$ 12,328.86	\$ 13,149.23	\$ 820.37		\$ 9,562.33
Fuel	2,000.00	1,733.08		266.92	1,528.86
Light and Water	2,150.00	3,037.64	887.64		1,977.43
Power	244.96	295.55	50.59		244.96
Supplies	900.00	1,327.85	427.85		816.83
Painting and Decorating	1,650.00	1,261.33		388.67	1,799.72
Building Maintenance	6,000.00	2,098.24		3,901.76	5,573.54
Building Alterations	3,800.00	1,414.41		2,385.59	556.20
	\$ 29,073.82	\$ 24,317.33	\$ 2,186.45	\$ 6,942.94	\$ 22,059.87
Less: Rents--City Welfare	1,200.00	1,200.00			1,200.00
Rents--Children's Aid	1,760.00	1,760.00			1,760.00
	\$ 26,113.82	\$ 21,357.33	\$ 2,186.45	\$ 6,942.94	\$ 19,099.87



# **POUND—**

Salaries	\$	5,512.86	\$	5,551.67	\$	38.81		\$	4,637.86	
Supplies		425.00		415.94			9.06		415.62	
Truck Maintenance		950.00		1,280.37		330.37			898.32	
Sundries		50.00		68.52		18.52			32.74	
Printing		60.00		172.40		112.40			42.73	
Repairs		2,000.00		1,609.46			390.54		2,977.25	
Telephones		90.00		76.25			13.75		90.00	
New Equipment—3rd Instalment		303.70		303.70					303.70	
	\$	9,391.56	\$	9,478.31	\$	500.10	\$	413.35	\$	9,398.22

# **PUBLIC CHARITIES—**

Holy Cross Hospital Indigents and										
Holy Cross Hospital Special Grant .....	\$	20,000.00	\$	20,000.00	-----	-----	-----	-----	\$	20,000.00
General Hospital Indigents .....	-----	25,000.00	-----	25,000.00	-----	-----	-----	-----	-----	25,000.00
Convalescent Home .....	-----	3,000.00	-----	3,570.21	-----	570.21	-----	-----	-----	3,221.15
Mothers' Allowance .....	-----	14,000.00	-----	12,876.00	-----	-----	1,124.00	-----	-----	13,523.00
Provincial Training School—Red Deer .....	-----	6,500.00	-----	7,074.00	-----	574.00	-----	-----	-----	6,392.00
Amputation Association .....	-----	300.00	-----	300.00	-----	-----	-----	-----	-----	300.00
Victorian Order of Nurses .....	-----	3,000.00	-----	3,000.00	-----	-----	-----	-----	-----	3,000.00
Calgary Family Bureau .....	-----	1,500.00	-----	1,500.00	-----	-----	-----	-----	-----	-----
Salvation Army Maternity Hospital .....	-----	750.00	-----	750.00	-----	-----	-----	-----	-----	750.00
Blind Residents and Guides .....	-----	1,200.00	-----	1,200.00	-----	-----	-----	-----	-----	1,200.00
Provincial Mental Hospital .....	-----	4,200.00	-----	4,293.43	-----	93.43	-----	-----	-----	3,964.38
Ambulance Service .....	-----	1,200.00	-----	1,200.00	-----	-----	-----	-----	-----	1,200.00
Provincial V.D. Clinic .....	-----	1,075.00	-----	1,055.19	-----	-----	19.81	-----	-----	1,073.61
Donation to Y.W.C.A. .....	-----	500.00	-----	500.00	-----	-----	-----	-----	-----	500.00
Donation to Y.M.C.A. .....	-----	750.00	-----	750.00	-----	-----	-----	-----	-----	750.00
Emergency Medical and Surgical Services .....	-----	1,040.00	-----	1,040.00	-----	-----	-----	-----	-----	1,040.00
	\$	84,015.00	\$	84,108.83	\$	1,237.64	\$	1,143.81	\$	81,914.14

**SOLICITOR—**

	Appropriation	Expended 1953	Over Expenditure	Under Expenditure	Expended 1952
Salaries .....	\$ 24,512.34	\$ 25,340.43	\$ 828.09		\$ 21,093.08
Revision of Bylaws—Stage 2 .....	1,200.00	800.00		400.00	620.34
Stationery and Printing .....	450.00	534.89	84.89		489.22
Land Titles Office—Searches .....	400.00	631.45	231.45		237.25
Law Costs .....	450.00	498.04	48.04		422.35
Sheriff .....	200.00	59.80		140.20	184.90
Law Library .....	750.00	954.25	204.25		823.56
Sundries .....	400.00	589.57	189.57		416.02
Office Equipment .....	650.00	659.53	9.53		775.42
	\$ 29,012.34	\$ 30,067.96	\$ 1,595.82	\$ 540.20	\$ 25,062.14
	9,429.01	9,429.01			8,421.20
	\$ 19,583.33	\$ 20,638.95	\$ 1,595.82	\$ 540.20	\$ 16,640.94

Less: Utilities—Portion Administration .....

**STREET LIGHTING—**

Street Lighting .....	\$ 109,120.12	\$ 109,120.12			\$ 101,217.00
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**TELEPHONE DEPARTMENT—**

Salaries .....	\$ 4,043.56	\$ 4,196.68	\$ 153.12		\$ 4,038.19
Rentals and Trouble .....	8,800.00	7,992.20		807.80	7,989.30
Installation Switchboard .....					927.50
Sundries .....	200.00			200.00	53.00
	\$ 13,043.56	\$ 12,188.88	\$ 153.12	\$ 1,007.80	\$ 13,007.99



# **TOWN PLANNING—**

Salaries .....	\$ 31,526.88	\$	32,394.14	\$	867.26	-----	\$	20,800.60
Advertising and Bylaw Amendments .....	500.00		706.19		206.19	-----		355.62
Stationery .....	100.00		271.42		171.42	-----		327.51
Office and Drafting Supplies .....	1,400.00		1,583.50		183.50	-----		1,376.39
Printing Reports .....	1,200.00		439.14			760.86		319.92
Auto Maintenance and Allowance .....	1,656.47		1,849.75		193.28	-----		1,609.31
Postage .....	75.00		141.91		66.91	-----		75.80
Office Furniture .....	500.00		399.75			100.25		115.69
Membership C.P.A.C. .....	25.00					25.00		
District Planning .....	7,000.00		6,875.00			125.00		7,634.45
Sundries .....	40.00		300.96		260.96	-----		34.97
	\$ 44,923.35	\$	44,961.76	\$	1,949.52	\$	1,011.11	\$ 32,650.26

# **WEIGH SCALES—**

Salaries .....	\$ 1,385.76	\$	1,427.49	\$	41.73	-----	\$	1,296.34
Fuel .....	75.00		74.10			.90		42.80
Maintenance .....	25.00					25.00		
Sundries .....	100.00		1.17			98.83		45.65
	\$ 1,585.76	\$	1,502.76	\$	41.73	\$	124.73	\$ 1,384.79

# **WIRING INSPECTION—**

Salaries .....	\$ 25,791.92	\$	23,526.81	\$		2,265.11	\$	18,761.56
Printing and Stationery .....	750.00		354.18			395.82		600.09
Transportation .....	4,399.42		4,191.18			208.24		2,827.16
Sundries .....	250.00		62.01			187.99		263.14
Stamps .....	75.00		69.96			5.04		68.89
	\$ 31,266.34	\$	28,204.14	\$		3,062.20	\$	22,570.81

## GENERAL BYLAWS AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Amount	Previously Expended	Expended 1953	Total Expenditure	Balance
+116	4th Street West Subway	\$ 700,000.00	\$ 307,627.75	\$ 392,372.25	\$ 700,000.00	.....
+117	Refuse Incinerator	700,000.00	366,884.59	333,115.41	700,000.00	.....
+259	14th St. West Bridge and Subway	2,000,000.00	.....	690,651.18	.....	1,309,348.82
+341	Storm Sewers	1,500,000.00	116,142.62	1,383,857.38	1,500,000.00	.....
+478	Sanitary Trunk Sewer	900,000.00	.....	240,345.71	.....	659,654.29
+479	Storm Sewer	958,000.00	.....	1,241,830.58	.....	283,830.58
+480	Bridges	1,018,000.00	.....	.....	.....	1,018,000.00
+493	Street Widening	201,500.00	.....	52,119.47	.....	149,380.53
+494	Cushing Bridge	250,000.00	.....	21,035.99	.....	228,964.01
		\$ 8,227,500.00	\$ 790,654.96	\$ 4,355,327.97	\$ 5,145,982.93	\$ 3,081,517.07

## LOCAL IMPROVEMENT BYLAWS AS AT 31st DECEMBER, 1953

Bylaw	Purpose	Amount	Previously Expended	Expended 1953	Total Expenditure	Balance
3660	Boulevards	20,000.00	\$ 12,883.69	\$ 2,813.37	\$ 15,697.06	\$ 4,302.94
3789	Boulevards	25,000.00	9,347.24	5,110.81	14,458.05	10,541.95
3865	Boulevards	21,000.00	8,173.24	1,487.84	9,661.08	11,338.92
3923	Curb and Gutter	98,850.00	115,365.70	187.82	115,553.52	Dr. 16,703.52
3924	Sidewalks	115,150.00	130,192.93	543.44	130,736.37	Dr. 15,586.37
3959	Grading and Graveling	62,540.50	48,938.26	559.35	49,497.61	13,042.89
3974	Boulevards	15,600.00	2,205.32	1,833.23	4,038.55	11,561.45
3995	Grading and Graveling	21,705.20	16,974.91	306.60	17,281.51	4,423.69
4077	Sidewalks	224,000.00	270,311.31	3,478.59	273,789.90	Dr. 49,789.90
4078	Curb and Gutter	170,000.00	193,248.02	7,172.69	200,420.71	Dr. 30,420.71
4079	Grading and Graveling	60,416.40	40,398.82	550.74	40,949.56	19,466.84
4087	Boulevards	34,000.00	10,206.00	4,759.28	14,965.28	19,034.72
4107	Grading and Graveling	29,463.50	20,445.71	393.44	20,839.15	8,624.35
4198	Grading and Graveling	153,517.14	61,658.53	9,212.78	70,871.31	82,645.83
4203	Sidewalks	290,000.00	288,008.15	3,986.30	291,994.45	1,994.45
4204	Curb and Gutter	319,000.00	195,212.60	2,961.01	198,173.61	20,826.39
4212	Boulevards	35,000.00	6,801.95	5,681.60	12,483.55	22,516.45
4214	Grading and Graveling	126,868.50	57,604.41	1,026.96	58,631.37	68,237.13
4228	Grading and Graveling	49,882.80	22,471.55	4,419.77	26,891.32	22,991.48
4282	Sidewalks	535,500.00	470,068.11	55,597.57	525,665.68	9,834.32
4283	Curb and Gutter	511,000.00	339,111.60	98,849.94	437,961.54	73,038.46

4284	Street Lighting	5,036.20	2,979.72	5,149.51	8,129.23	Dr.	3,093.03
4285	Street Lighting	806.64	-----	1,369.75	1,369.75	Dr.	563.11
4298	Grading and Graveling	125,352.82	165,707.16	61,425.52	227,132.68	Dr.	101,779.86
4301	Paving	370,389.00	121,737.61	80,746.16	202,483.77	Dr.	167,905.23
4302	Street Lighting	3,863.44	2,305.16	1,076.89	3,382.05	Dr.	481.39
4339	Boulevards	60,200.00	-----	4,710.90	4,710.90	Dr.	55,489.10
4352	Grading and Graveling	208,771.34	28,294.94	48,614.42	76,909.36	Dr.	131,861.04
4354	Street Lighting	1,766.34	54.58	3,260.20	3,314.78	Dr.	1,548.44
4355	Street Lighting	3,982.74	-----	1,246.01	1,246.01	Dr.	2,736.33
4357	Street Lighting	2,700.27	54.57	3,840.55	3,895.12	Dr.	1,194.85
4358	Street Lighting	6,061.50	-----	2,563.30	2,563.30	Dr.	3,498.20
4359	Street Lighting	4,714.49	54.58	7,623.07	7,677.65	Dr.	2,963.16
4361	Paving	541,350.00	124,083.34	103,053.13	227,136.47	Dr.	314,213.53
4362	Paving	506,257.75	44,965.93	309,934.55	354,900.48	Dr.	151,357.27
4368	Street Lighting	10,230.00	-----	9,374.73	9,374.73	Dr.	855.27
4401	Sidewalks	581,700.00	-----	599,964.60	599,964.60	Dr.	18,264.60
4402	Curb and Gutter	777,800.00	-----	496,147.73	496,147.73	Dr.	281,652.27
4403	Paving	1,241,415.00	-----	251,825.76	251,825.76	Dr.	989,589.24
4408	Paving	1,298,470.00	95,179.48	241,698.36	336,877.84	Dr.	961,592.16
4409	Grading and Graveling	230,792.00	-----	77,055.61	77,055.61	Dr.	153,736.99
4415	Street Lighting	1,662.80	-----	460.21	460.21	Dr.	1,202.59
4416	Street Lighting	427.46	-----	782.90	782.90	Dr.	355.44
4419	Sewers	98,685.00	-----	129,582.97	129,582.97	Dr.	30,897.97
4429	Street Lighting	3,720.00	-----	540.14	540.14	Dr.	3,179.86
4430	Paving	574,000.00	-----	35,619.92	35,619.92	Dr.	538,380.08
4433	Sewers	325,000.00	-----	342,375.10	342,375.10	Dr.	17,375.10
4483	Boulevards	725.00	-----	405.48	405.48	Dr.	319.52
4496	Sewers	250,000.00	-----	231,760.62	231,760.62	Dr.	18,239.98
4501	Street Lighting	23,313.45	-----	4,946.27	4,946.27	Dr.	18,367.18
4502	Street Lighting	15,867.69	-----	22,833.63	22,833.63	Dr.	6,965.94
4503	Street Lighting	19,372.54	-----	8,535.69	8,535.69	Dr.	10,836.85
4511	Street Lighting	3,600.00	-----	53.25	53.25	Dr.	3,546.75
4513	Sidewalks	10,500.00	-----	10,086.09	10,086.09	Dr.	413.91
4513	Curb and Gutter	11,900.00	-----	8,428.32	8,428.32	Dr.	3,471.68
4522	Paving	3,850,000.00	-----	297.94	297.94	Dr.	3,849,702.06
		\$13,988,926.77	\$2,905,045.12	\$3,318,321.21	\$6,223,366.33		\$7,765,560.44

CITY OF  
ELECTRIC LIGHT AND  
BALANCE SHEET AS AT

## CAPITAL ASSETS

Unamortized Assets of Old System to be reduced by annual maturities of Refunding Debentures .....	\$ 34,133.94
Sundry Assets acquired out of Revenue Funds— Original Cost Value .....	\$6,559,752.49
Deduct: Provision already made out of Revenue and Reserve Funds_ .....	6,559,752.49
Inventory of Materials—betterments and extensions .....	106,274.35
	<u>\$ 140,408.29</u>

## CALGARY

## POWER DEPARTMENT

31st DECEMBER, 1953

## CAPITAL LIABILITIES

## Debenture Liability—

Refunding Debentures for Old System .....	\$ 34,133.94
Due to Revenue .....	106,274.35

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\$ 140,408.29

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CITY OF  
ELECTRIC LIGHT AND  
BALANCE SHEET AS AT  
REVENUE ASSETS

Due from Capital .....		\$ 106,274.35
Cash on Hand and in Bank:—		
On Hand .....	\$ 820.55	
In Bank—Current Account .....	210,038.32	
Salaries Account .....	1,000.00	211,858.87
Accounts Receivable:—		
Consumers' Accounts .....	\$ 262,517.93	
Miscellaneous Accounts .....	39,642.36	
	\$ 302,160.29	
Less: Reserve for Bad Debts .....	2,302.08	299,858.21
Inventory of Materials .....		106,565.14
Unexpired Insurance .....		5,813.67
Office Furniture and Fixtures .....		17,872.85
Fund for Interest on Consumers' Deposits .....		19,282.35
Fund for Replacement of Fixed Assets .....		154,545.27
		<u>\$ 922,070.71</u>
		<u><u>\$1,062,479.00</u></u>

Calgary, Alberta, 19th April, 1954.

D. E. BATCHELOR, City Treasurer.

## CALGARY

## POWER DEPARTMENT

31st DECEMBER, 1953

## REVENUE LIABILITIES

## Accounts Payable:—

Calgary Power Ltd.—		
Hydro-Electric Power and Taxes .....	\$199,567.50	
City General Department .....	36,474.89	
Wages .....	19,023.48	
Miscellaneous .....	26,719.41	281,785.28
Consumers' Deposits .....		466,457.81
Reserve for Interest on Consumers' Deposits .....		19,282.35
Reserve for Replacement of Fixed Assets .....		154,545.27
		<u>\$ 922,070.71</u>

\$1,062,479.00

Audited and Certified in terms of our attached Report of this date.

(Sgd.) HARVEY, MORRISON & CO. Chartered Accountants.  
Auditors to the City of Calgary.



CITY OF

ELECTRIC LIGHT AND

STATEMENT OF REVENUE AND EXPENDITURE

EXPENDITURE

Power Purchased .....		\$1,975,117.87
Maintenance and Operating Expenses:		
Overhead Lines .....	\$247,392.03	
Street Lighting .....	41,534.41	
Meters .....	23,589.44	
Underground Lines .....	36,947.31	
Substation Buildings and Equipment .....	37,683.99	
Tools, Cars and Trucks .....	11,402.71	
Substation Operation .....	80,040.22	
	<u>\$478,590.11</u>	
Less: Costs Recovered .....	22,178.98	456,411.13
Administration Salaries Expenses .....		312,718.19
Taxes and Rentals—City of Calgary:—		
5% of Total Revenue .....	\$231,744.88	
Land and Poles .....	1,997.50	233,742.38
Contributions to Employees' Pension Fund .....		36,861.92
Insurance:—		
Fire and Liability .....	\$ 2,069.82	
Employees' Life .....	257.05	
Employees' Sickness and Accident .....	4,838.80	
Unemployment .....	7,022.01	14,187.68
Charges for Interest and Redemption of Capital Loans:—		
Interest .....	\$ 1,877.37	
Principal .....	608.61	2,485.98
Workmen's Compensation Board .....		8,678.55
Provision for Uncollectible Accounts .....		500.00
Provision for Interest on Consumers' Deposits .....		5,500.00
Charges in respect of equipment and extensions to existing lines and services—		
Purchase of Equipment .....	\$100,000.00	
Betterments and Extensions .....	860,951.32	960,951.32
Credited to the City General Revenue—		
Contribution—per Budget .....	\$ 90,000.00	
Surplus for the year 1953 .....	537,742.62	627,742.62
		<u><u>\$4,634,897.64</u></u>

## CALGARY

## POWER DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1953

## REVENUE

Earnings — Consumers .....	\$4,649,688.82	
Less: Discounts Allowed .....	246,504.44	\$4,403,184.38
Earnings — Charges to Transit System .....	\$ 97,005.18	
Street Lighting .....	109,120.12	206,125.30
Earnings — Miscellaneous—		
Rental of Conduits .....	\$ 11,644.63	
Connection Charges .....	13,023.00	
Reconnection and other fees .....	920.33	25,587.96

\$4,634,897.64

# ELECTRIC LIGHT AND POWER DEPARTMENT—MAINTENANCE, 1953

## EXPENDITURE

Overhead Lines:—					Cr. Balance	Dr. Balance	Expended 1952
	Appropriation	Expended					
Labour	\$ 125,000.00	\$ 146,011.88			5	21,011.88	\$ 111,727.50
Material	100,000.00	101,380.15				1,380.15	92,691.52
Meters:—							
Labour	22,000.00	16,643.33					15,662.37
Material	13,000.00	6,946.11					7,919.45
Street Lighting:—							
Labour	23,000.00	27,597.45			4,597.45		20,599.78
Material	16,000.00	13,936.96					13,394.46
Underground Lines							
Labour	30,000.00	30,575.76			575.76		27,932.78
Material	18,000.00	6,371.55					13,760.38
Substation Equipment:—							
Labour	17,000.00	22,177.94			5,177.94		13,954.64
Material	8,000.00	6,830.35					4,784.86
Substation Buildings:—							
Labour	3,500.00	3,083.30			416.70		1,151.20
Material	4,500.00	5,592.40				1,092.40	3,637.40
Substation Operation:—							
Labour	68,000.00	76,443.50			8,443.50		67,541.43
Material	4,000.00	3,596.72			403.28		2,891.80
Tools and Replacement of Cars and Trucks	30,000.00	11,402.71			18,597.29		8,234.19
Office Expense:—							
Salaries	172,749.72	176,381.68					160,276.10
Stationery	15,000.00	18,977.46				3,631.96	12,334.37
Sundries	15,000.00	3,563.27			11,436.73		7,298.42
Advertising	12,000.00	12,631.10				631.10	10,440.08
Administration:—							
Salaries	71,386.80	65,323.31			6,063.49		54,715.86
Stationery	3,000.00	2,966.23			33.77		2,412.67
Telephone Rental	5,370.56	3,971.65			1,398.91		3,989.15
Building Expense:—							
Light, Water, Power and Heat	3,200.00	4,229.33				1,029.33	2,976.53
Janitor's Supplies	800.00	918.04				118.04	509.70
Maintenance	6,000.00	3,768.79					5,541.61
Purchased Power	1,835,000.00	1,975,117.87			2,231.21		1,747,349.93
						140,117.87	

## Insurance:—

Dominion Unemployment .....	6,500.00	7,022.01	522.01	5,991.58
Employees' Group Life .....	500.00	257.05	242.95	109.46
Sickness and Accident .....		4,838.80	4,838.80	6,112.08
Fire, Bond, etc. ....	5,000.00	2,069.82	2,930.18	4,520.12
Debtenture Redemption .....	608.61	1,877.37		608.61
Debtenture Interest .....	1,877.37	1,439.48		1,877.37
Damages .....	4,500.00	231,744.88		236.15
Taxes on Revenue .....	224,085.04		7,659.84	197,994.28
Administration Charges .....	20,807.33	20,807.33		17,992.08
Bad Debts .....	500.00	500.00		500.00
Workmen's Compensation Board .....	9,000.00	8,678.55	321.45	9,656.64
Rentals .....	Cr. 300.00	261.98	38.02	Cr. 261.92
Reserve for Betterments and Extensions .....	800,000.00	860,951.32	60,951.32	538,989.94
Employees' Pension Plan .....	35,000.00	36,861.92	1,861.92	32,902.93
Contribution to General .....	90,000.00	90,000.00		90,000.00
Interest on Consumers' Deposits .....	5,500.00	5,500.00		4,000.00
Sundry Credits .....	Cr. 16,000.00	22,178.98	6,178.98	Cr. 16,960.32
Reserve for Equipment .....	100,000.00	100,000.00		100,000.00
Reserve for Extensions .....				100,000.00
Purchase of Substation—Calgary Power Ltd. ....				66,475.23
Interest on Purchase of Substation— Calgary Power Ltd. ....				
*Wage Increase .....	20,000.00		20,000.00	3,002.28
	\$3,929,085.43	\$4,097,155.02	\$ 99,587.16	\$ 267,656.75
				\$3,577,474.69

\*The actual cost of this item is included in the salary and wages expenditure items.  
Supplementary appropriation of \$100,000.00 passed by Council, November 9, 1953.

	Estimated 1953	Actual 1953	Actual 1952
Revenue .....	\$4,481,700.81	\$4,634,897.64	\$3,959,885.47
Expenditure .....	3,929,085.43	4,097,155.02	3,577,474.69
Surplus for year contributed to General Dept. ....	\$ 552,615.38	\$ 537,742.62	\$ 382,410.78

**CITY OF CALGARY**  
**ELECTRIC LIGHT AND POWER DEPARTMENT**  
**STATEMENT OF CAPITAL EXPENDITURES AT 31st DECEMBER, 1953**

Bylaw Number	Purpose	Amount of Bylaw	Amount of Debtenture Liability	Total Expenditure	Balance Unexpended	Amount Unexpended Bonds Sold	Amount Expended Bonds Unsold
2199	Electric Light Plant Extensions	\$ 34,133.94	\$ 34,133.94	\$ 34,133.94			

CITY OF  
HOSPITALS

BALANCE SHEET AS AT

CAPITAL ASSETS

Unamortized Assets of Old Hospital— to be reduced by Annual Maturities of Refunding Debentures .....			\$ 197,794.46
Total Cost of New Hospital .....	\$4,659,337.30		
Less: Depreciation equivalent to Debentures Redeemed .....	200,000.00	4,459,337.30	
Total Cost to date of New Laundry .....	\$ 137,121.44		
Investments—funds on Hand for further costs .....	\$281,876.06		
Less: Reserve for Holdbacks on Uncompleted Contracts ....	18,997.50	262,878.56	400,000.00
Sundry Assets, Acquired out of Revenue Funds Original Cost Value .....	\$ 782,360.80		
Deduct: Provision already made out of Revenue and Reserve Funds .....	782,360.80		
			<u><u>\$5,057,131.76</u></u>

## CALGARY

## DEPARTMENT

31st DECEMBER, 1953

## CAPITAL LIABILITIES

Debenture Liability—		
Refunding Debentures .....	\$	197,794.46
Serial Debentures .....		3,600,000.00
Capital Donated—Province of Alberta .....		1,013,333.32
Capital Donated—Gift Furnishing Trust Account .....		96,003.98
Accounts Payable re New Hospital—		
General Department .....	\$	145,531.21
Contractors' Holdbacks .....		4,468.79
		<u>150,000.00</u>

\$5,057,131.76

**CITY OF  
HOSPITALS**

BALANCE SHEET AS AT

REVENUE ASSETS

Cash on Hand .....		\$ 46,533.24
Accounts Receivable:—		
City of Calgary re Hospital Scheme .....	\$ 59,184.50	
Rural Municipal Hospital Plan .....	5,582.50	
Town of Bowness Hospital Plan .....	1,268.75	
Town of Okotoks Hospital Plan .....	7.25	
Grants—Province of Alberta .....	38,369.20	
Patients' Accounts .....	\$421,713.00	
Less: Reserve for Bad Debts ..	181,120.20	240,592.80
	<u>75.35</u>	
Sundry Balances—Net .....		345,080.35
Inventory Materials .....		83,332.44
Unexpired Insurance .....		2,783.74
Pending Capitalization re Nurses Home .....		5,409.83
Request Trust Funds—Cash and Investments .....		12,217.88
Fund for Purchase of New Equipment:—		
Cash in Bank Savings Account .....		14,779.20
Loss on Sale of Debentures .....		26,571.00
		<u>\$ 536,707.68</u>
		<u><u>\$5,593,839.44</u></u>

Calgary, Alberta, 19th April, 1954  
D. E. BATCHELOR, City Treasurer.



## CALGARY

## DEPARTMENT

31st DECEMBER, 1953

## REVENUE LIABILITIES

## Accounts Payable:—

City General Department .....	\$486,795.00	
Civic Pension Fund .....	1,676.86	
Scholarship .....	200.00	
Dr. McLatchie .....	7,500.00	\$496,171.86
Reserve for Unclaimed Balances Patients' Deposits .....		1,100.79
Reserve for Repairs and Replacements .....		12,437.95
Sundry Bequests including Accumulated Income:		
H. A. Perley .....	\$ 2,534.57	
W. R. Hull .....	12.33	
Mary E. Neil .....	1,256.63	
Josephine M. Jenkins .....	534.61	
Col. J. H. Woods .....	255.40	
Lillian Marsh Porter .....	524.33	
Class 1946 Trust Fund .....	9.96	
Class 1949-50-51 Trust Fund .....	186.29	
Gift Furnishing Trust— New Hospital .....	6,903.76	12,217.88
Reserve for Purchase of New Equipment .....		14,779.20
		<u>\$ 536,707.68</u>
		<u><u>\$5,593,839.44</u></u>

Audited and Certified in terms of our attached Report of this date.

(sgd.) HARVEY, MORRISON &amp; CO.,

Chartered Accountants.

Auditors to the City of Calgary.

**CITY OF  
HOSPITALS**

**STATEMENT OF REVENUE AND EXPENDITURE  
EXPENDITURE**

Salaries .....		\$1,635,835.61
Administration .....		51,210.18
Professional Care of Patients—Supplies .....		283,836.41
General Services—		
Dietary .....	\$233,350.75	
Laundry .....	6,449.72	
Linen and Housekeeping .....	36,843.07	276,643.54
Repairs and Maintenance—		
Buildings, Grounds, Equipment and Residences .....		78,994.64
Charges for Interest and Redemption of		
Capital Loans—		
Interest .....	\$106,880.78	
Principal .....	103,400.63	
Amortizatiop of Discount on Debentures .....	1,042.00	211,323.41
Contributions to Employees' Pension Fund .....		31,886.01
City of Calgary—Allocation of Administration Charges .....		8,464.62
Provision for Patients' Fees deemed		
uncollectible .....	\$135,295.25	
Less: Previous year's provision not required .....	44,088.21	91,207.04
		<u>\$2,669,401.46</u>

**CALGARY****DEPARTMENT**

FOR THE YEAR ENDED 31st DECEMBER, 1953

## REVENUE

Current Year's Fees .....	\$1,242,604.96
Hospitalization Plan—	
City of Calgary and Province of Alberta.....\$327,527.70	
Other Authorities .....	72,035.65
	399,563.35
Sundry Revenue .....	31,474.03
	<u>1,673,642.34</u>
Prior Year's Fees collected .....	31,638.63
Grants—Province of Alberta .....	108,700.90
Grant—City of Calgary re Indigents .....	25,000.00
Deficit on Operations 1953, charged to City of Calgary	
General Expenditure .....	830,419.59

\$2,669,401.46

HOSPITALS DEPARTMENT				
REVENUE AND EXPENDITURE FOR THE YEAR ENDING 31st DECEMBER, 1953				
EXPENDITURE—				
Salaries		Cr. Balance	Dr. Balance	
Administration		\$ 60,821.84	\$ 52,957.45	
Professional Care of Patients—			3,210.18	
Operating Room			17,617.36	
Delivery Room			4,555.32	
Pharmacy		15,995.20		
Laboratory			12,313.42	
X-Ray		2,575.66		
Physio-Therapy		4,718.99		
Medical Records			1,060.28	
School of Nursing			3,016.88	
Direct Care of Patients			28,563.00	
General Service Departments—				
Dietary				
Laundry		6,649.25		
Bedding and Linen		5,550.28		
Housekeeping		8,809.65		
Physical Plant—		4,347.28		
Operating			2,431.08	
Maintenance of Buildings, Grounds, Equipm't		1,472.64		
Residences		2,963.80		
Other Expenses—				
Pension Fund		4,113.99		
City Charges		1,535.38		
		\$ 119,553.96	\$ 125,724.97	

REVENUE—				
	Estimated 1953	Actual 1953	Cr. Balance	Dr. Balance
Patients' Earnings—				\$
Ward Earnings	\$1,375,000.00	\$1,214,522.72		\$ 160,477.28
Delivery Room	38,000.00	42,462.00	4,462.00	
Operating Room	160,000.00	136,438.79		23,561.21
X-Ray	80,000.00	86,016.95	6,016.95	
Laboratory	87,000.00	79,491.45		7,508.55
Pharmacy	110,000.00	90,706.64		19,293.36
Medical Supplies	20,000.00	21,147.71	1,147.71	
Physical Medicine	5,000.00	6,752.55	1,752.55	
Miscellaneous Revenue	10,000.00	34,069.02	24,069.02	
	\$1,885,000.00	\$1,711,607.83	\$ 37,448.23	\$ 210,840.40
		37,969.49	37,965.49	
Rebates				
Total Patient Earnings	\$1,885,000.00	\$1,673,642.34	Dr. 517.26	\$ 210,840.40
Less: Bad Debt Allowance	150,800.00	135,295.25		15,504.75
	\$1,734,200.00	\$1,538,347.09	Dr. 517.26	\$ 195,335.65
		75,726.84	75,726.84	
Miscellaneous—Old Accounts Recovered	115,000.00	108,700.90		6,299.10
Grants—Province of Alberta	25,000.00	25,000.00		
City of Calgary				
	\$1,874,200.00	\$1,747,774.83	\$ 75,209.58	\$ 201,634.75
Total Expenditures	\$2,360,700.00	\$2,366,871.01	\$ 119,553.96	\$ 125,724.97
Total Earnings	1,874,200.00	1,747,774.83	75,209.58	201,634.75
	\$ 486,500.00	\$ 619,096.18	\$ 194,763.54	\$ 327,339.72
Operating Deficit	\$ 486,500.00	\$ 619,096.18	\$ 194,763.54	\$ 327,339.72
Capital Charges	211,800.00	211,323.41	476.59	
Charge to Mill Rate	\$ 698,300.00	\$ 830,419.59	\$ 195,240.13	\$ 327,359.72

Owing to changes in the Accounting System at the Hospital it is impossible to show comparative figures for the year 1952.

	1953	1952
Total Operating Charges .....	\$2,366,871.01	\$1,493,234.28
Total Capital Debt Charges .....	211,323.41	13,857.66
Total Revenue .....	\$2,578,194.42	\$1,507,091.94
Charge to Mill Rate .....	1,747,774.83	1,184,374.13
	<u>\$ 830,419.59</u>	<u>\$ 322,717.81</u>

# SUMMARY

	Estimated 1953	Actual 1953	Credit Balance	Debit Balance	Actual 1952
Expenditure .....	\$2,360,700.00	\$2,366,871.01		\$ 6,171.01	\$1,493,234.28
Capital Charges .....	211,800.00	211,323.41	476.59		13,857.66
Revenue .....	\$2,572,500.00	\$2,578,194.42	\$ 476.59	\$ 6,171.01	\$1,507,091.94
Charge to Mill Rate .....	1,874,200.00	1,747,774.83		126,425.17	1,184,374.13
	<u>\$ 698,300.00</u>	<u>\$ 830,419.59</u>	<u>\$ 476.59</u>	<u>\$132,596.18</u>	<u>\$ 322,717.81</u>

	1953	1952
Actual amount to be provided by Taxation .....	\$830,419.59	\$322,717.81
Estimated amount to be provided by Taxation .....	698,300.00	303,890.63
Actual amount to be provided GREATER than Estimated .....	<u>\$132,119.59</u>	<u>\$ 18,827.18</u>

# CITY OF CALGARY

## HOSPITALS DEPARTMENT

### STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1953

Number	Purpose	Amount of Bylaw	Amount of Debt Liability	Amount of Bonds Unsold	Total Expenditure	Balance Unexpended	Amount Unexpended Bonds Sold	Expended Bonds Unsold
900-2213	General Hospital	\$ 22,066.25	\$ 22,066.25		\$ 22,066.25			
1314-2213	Mount View Hospital	6,321.93	6,321.93		6,321.93			
2199	Hospitals	169,406.28	169,406.28		169,406.28			
		\$ 197,794.46	\$ 197,794.46		\$ 197,794.46			
3775-3987	New General Hospital	\$3,000,000.00	\$3,000,000.00		\$3,000,000.00			
	Less Repaid	200,000.00	200,000.00		200,000.00			
		\$2,800,000.00	\$2,800,000.00		\$2,800,000.00			
4495	New General Hospital	\$ 400,000.00	\$ 400,000.00		\$ 400,000.00			
4420	Hospital Laundry	\$ 400,000.00	\$ 400,000.00		\$ 137,121.44	\$262,878.56		
	Cost of New General Hospital to date—				\$4,659,337.30			
	Provided from Capital Funds		\$3,400,000.00					
	Grant from Province of Alberta		1,013,333.32					
	Capital Donated—Gift Furnishing Trust Account		96,003.98					
	Advances from General Department		150,000.00					
								\$4,659,337.30



**CITY OF CALGARY**  
**HOSPITALS — LAND AS AT 31st DECEMBER, 1953**

LAND ACQUIRED BY BYLAW

**Bylaw 2199—**

Sec. 14, Block 7, Lots 1-27 .....	\$13,050.00	
Sec. 14, Block 8, Lots 1-6 .....	2,610.00	
<b>Old General Hospital Site—</b>		
Sec. 15, Plan C, Block 93, Lots 9-10 .....	1,400.00	
Sec. 15, Plan C, Block 93, Lots 13-14 .....	2,800.00	
<b>Mount View Hospital Site—</b>		
Sec. 15, Plan C, Block 93, Lots 15-37 .....	32,275.00	
Sec. 27, Plan 129L, Block 1—		
2 acres, less 54' x 264' .....	2,700.00	
		<u>\$54,835.00</u>

LAND ACQUIRED OTHERWISE THAN BY BYLAW

**General Hospital Site Donated—**

N.W. $\frac{1}{4}$ , Sec. 14, T.24, R.1, W.5th M., Villa—	
Lots 1-3, 14-15 .....	\$106,000.00
N.W. $\frac{1}{4}$ , Sec. 14, T.24, R.1, W.5th M., Villa—	
Lots $\frac{1}{2}$ -acre .....	20,000.00
	<u>\$126,000.00</u>

LAND CONTRIBUTED BY GENERAL

**General Hospital Addition Site—**

Villa Lots 4-12 and part 13 .....	<u>\$ 25,755.36</u>
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**CITY OF  
TRANSIT SYSTEM**

BALANCE SHEET AS AT

CAPITAL ASSETS

Unamortized Assets of Old System to be reduced by		
Annual Maturities of Refunding Debentures .....	\$ 180,000.00	
Total Cost to date of conversion of System to		
Trolley Coaches and Gasoline Buses .....	\$4,072,728.14	
Investments and Funds on hand for		
further costs .....	\$229,725.81	
Less: Due to Revenue .....	147,642.02	82,083.79
		<u>\$4,154,811.93</u>
Deduct: Costs of Conversion provided out of		
Funded Reserves established from		
Surplus Revenue Funds 1940 to		
1946 .....	1,529,811.93	
		<u>2,625,000.00</u>
Cost Provided from Sale of Debentures .....	2,625,000.00	
Deduct: Depreciation equal to Debentures		
Matured and Redeemed .....	700,000.00	
		<u>1,925,000.00</u>
Cost still to be provided by annual charges to Revenue ....		1,925,000.00
Sundry Assets Acquired out of Revenue Funds:		
Original Cost Value .....	\$ 402,836.35	
Deduct: Provision already made out of		
Revenue and Reserve Funds .....	402,836.35	
		<u>604,248.94</u>
Investments and Funds on Hand to provide for		
Depreciation and Amortization of Capital Assets .....		604,248.94
		<u><u>\$2,709,248.94</u></u>

**CALGARY****DEPARTMENT**

31st DECEMBER, 1953

## CAPITAL LIABILITIES

## Debenture Liability:—

Refunding Debentures for Old System ..... \$ 180,000.00

## Debenture Liability:—

Serial Debentures issued for Conversion

Costs and due annually to 1st July, 1960

and 1964, in accordance with terms of

issue ..... \$2,625,000.00

Deduct: Matured and Redeemed ..... 700,000.00 1,925,000.00

Reserve for Amortization of Capital Assets ..... 604,248.94

\$2,709,248.94

**CITY OF**  
**TRANSIT SYSTEM**  
**BALANCE SHEET AS AT**

**REVENUE ASSETS**

Cash on Hand and in Bank—

Imprest Cash and Conductors' Notes for			
Tickets .....	\$ 20,200.00		
In Bank—Current Account .....	72,659.92		
Salaries Account .....	1,000.00	\$	93,859.92

Accounts Receivable:—

Accounts due from Capital .....	\$147,642.02		
Miscellaneous .....	\$11,622.14		
Less: Reserve for Bad Debts      439.00	11,183.14		158,825.16
Inventory of Materials .....			171,350.55
Fire Protection Equipment .....			1,130.12
Office Furniture and Fixtures .....			14,012.49
Unexpired Insurance .....			8,783.30
Loss on Sale of Debentures .....			15,499.73

\$ 463,461.27

\$3,172,710.21

Calgary, Alberta, 19th April, 1954.

D. E. BATCHELOR, City Treasurer.

## CALGARY

## DEPARTMENT

31st DECEMBER, 1953

## REVENUE LIABILITIES

## Accounts Payable:—

City General Department .....	\$ 252,869.23
Wages .....	50,121.78
Miscellaneous .....	26,777.14
	<hr/>
	\$ 329,768.15
Reserve for Accidents and Damages .....	61,210.60
Reserve for Unused Tickets .....	10,025.34
Reserve for Equalization of Bus Tire costs .....	60,186.93
Reserve for Arrears—Bowness Park Concession .....	2,270.25
	<hr/>
	\$ 463,461.27

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\$3,172,710.21

Audited and Certified in terms of our attached Report of this date.

"HARVEY MORRISON &amp; CO."

Chartered Accountants.

Auditors to the City of Calgary.

**CITY OF  
TRANSIT SYSTEM**

**STATEMENT OF REVENUE AND EXPENDITURE  
EXPENDITURE**

Maintenance and Operating Expenses:		
Bus Routes and Overhead Lines .....	\$ 72,309.28	
Repairs and Servicing of Plant, Buses and Equipment .....	580,628.04	
Operating Costs of Buses—Wages, Power Fuel, etc. ....	1,111,915.91	\$1,764,853.23
	<hr/>	
Bowness Park Operating Costs .....		27,294.32
Administration Salaries and Expenses .....		83,122.63
Taxes and Rentals—City of Calgary—		
5% of Total Revenue .....	\$ 129,829.43	
Land, Buildings and Conduits .....	5,143.17	134,972.60
	<hr/>	
Insurance:		
Fire and Liability .....	\$ 13,804.14	
Employees' Life .....	531.26	
Employees' Sickness and Accident .....	18,889.80	
Unemployment .....	10,797.20	44,022.40
	<hr/>	
Charges for Interest and Redemption of Capital Loans:		
Interest .....	\$ 73,741.44	
Principal .....	163,209.42	
Amortization of Debenture Discount .....	1,476.16	238,427.02
	<hr/>	
Contribution to Employees' Pension Fund .....		83,412.32
Workmen's Compensation Board .....		18,883.85
Provision for Accidents and Damages Claims .....		20,000.00
Credited to Reserves—		
Depreciation—per budget .....	\$ 30,000.00	
Surplus for the year 1953 transferred to the Reserve for Amortization of Capital Assets .....	151,600.29	181,600.29
	<hr/>	
		<u>\$2,596,588.66</u>



## CALGARY

## DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1953

## REVENUE

Earnings—Passenger .....	\$2,548,708.30
Bowness Park .....	25,823.78
Miscellaneous .....	22,056.58

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\$2,596,588.66

# CALGARY TRANSIT SYSTEM—MAINTENANCE, 1953

Expenditure—	Appropriation	Expended	Cr. Balance	Dr. Balance	Expended 1952
Overhead Lines .....	\$ 26,400.00	\$ 25,141.88	1,258.12		23,060.30
Buildings and Fixtures .....	7,200.00	9,667.40		2,467.40	4,285.43
Road Expense (Removal of Snow and Sanding) .....	40,000.00	37,500.00	2,500.00		35,581.53
Conduit Rentals .....	3,200.00	3,147.90	52.10		3,147.90
Maintenance—Trolley Coaches .....	133,200.00	145,397.25		12,197.25	131,046.50
Motor Buses .....	200,000.00	217,429.56		17,429.56	195,635.04
Repairs to Shop and Garage Equipment .....	1,700.00	3,096.85		1,396.85	1,549.16
Maintenance—Service Equipment .....	4,800.00	5,621.00		821.00	4,401.96
Shop and Garage Expense .....	48,700.00	39,446.27	9,253.73		45,197.36
Power .....	101,500.00	97,005.18	4,494.82		97,018.30
Fuel for Buses .....	106,000.00	104,122.93	1,877.07		93,933.02
Lubricants for Buses .....	14,400.00	13,382.11	1,017.89		14,425.93
Lubricants for Trolley Coaches .....	2,350.60	1,719.01	630.99		2,673.59
Tires and Tubes for Buses and Trolley Coaches .....	47,080.00	50,413.06		3,333.06	52,197.51
Wages—Bus and Trolley Coach Operators .....	767,600.00	790,171.66		22,571.66	757,597.58
Superintendence of Transportation .....	64,503.84	66,766.79		2,262.95	64,359.76
Wages—Training Personnel .....	8,900.00	8,611.93	288.07		9,940.42
Wages—Servicing Revenue Equipment .....	88,000.00	83,921.28	4,078.72		86,100.31
Other Transportation Expense .....	59,520.00	65,439.07		5,919.07	54,321.79
Salaries—General Officers .....	10,982.20	11,818.99		836.79	11,472.96
General Office Clerks .....	23,528.96	25,041.55		1,512.59	22,538.49
Engineering .....	8,939.84	7,181.82	1,758.02		6,867.49
General Office Supplies and Expense .....	3,050.00	3,680.44		630.44	5,255.75
Advertising and Public Relations .....	6,000.00	6,005.90		5.90	4,750.86
Miscellaneous General Expense .....	2,500.00	2,322.23	177.77		2,565.54
Rental of Land and Buildings .....	2,000.00	1,995.27	4.73		1,950.08
Bowness Park Maintenance .....	24,731.00	27,294.32		2,563.32	23,295.79
Administration Charges .....	27,071.70	27,071.70			22,452.83
Insurance—Fire, Bond, etc. ....	15,500.00	13,804.14	1,695.86		14,859.08
Employees' Life .....	1,100.00	531.26	568.74		279.58
Dominion Government Unemployment .....	11,000.00	10,797.20	202.80		10,713.39

Workmen's Compensation Board .....	19,000.00	18,883.85	116.15	19,847.84
Employees' Pension Fund .....	82,000.00	83,412.32	1,412.32	77,575.56
Debtenture Interest .....	73,925.00	73,741.44	183.56	77,880.75
Debtenture Principal .....	163,209.42	163,209.42	-----	163,209.42
Reserve for Depreciation .....	30,000.00	30,000.00	-----	30,000.00
Reserve for Accidents and Damages .....	20,000.00	20,000.00	-----	20,000.00
Taxation of Revenue .....	124,797.53	129,829.43	-----	119,380.94
Loss on Sale of Debtentures .....	1,476.16	1,476.16	5,031.90	1,476.16
Sickness and Accident Insurance .....	22,000.00	18,889.80	-----	21,016.57
*Contingencies—Wage Increases .....	43,000.00	-----	-----	-----
Total Operating Expenses and Fixed Charges .....	\$2,440,865.65	\$2,444,988.37	76,269.34	2,333,862.47

	Estimated	Actual 1953	Credit Balance	Debit Balance	Actual 1952
Revenue .....	\$2,495,950.69	2,596,588.66	100,637.97	-----	2,387,618.79
Operating Expenses and Fixed Charges .....	2,440,865.65	2,444,988.37	-----	4,122.72	2,333,862.47
Operating Surplus .....	\$ 55,085.04	151,600.29	96,515.25	-----	53,756.32

\*The actual cost of this item is included in the salary and wages expenditure items.

### STATISTICS—(Bus and Trolley Coach Combined)

	12 months 1953	12 months 1952
Miles Operated .....	4,470,416	4,489,274
Hours Operated .....	456,700	457,422
Passengers Carried .....	28,348,712	29,418,585
Average Fare per Passenger (Bus and Trolley Coach Earnings only) .....	8,990c.	7,983c.
Average Fare per Passenger (Total Earnings) .....	9,159c.	8,116c.

**CITY OF CALGARY**  
**CALGARY TRANSIT SYSTEM**

STATEMENT OF RECEIPTS AND EXPENDITURES  
 BOWNESS PARK MAINTENANCE ACCOUNT — 1953

**Receipts—**

Catering Concession .....	\$ 2,270.00
Boats and Canoes .....	8,183.00
Gate .....	7,228.84
Swimming Pool .....	1,890.75
Merry-Go-Round .....	2,463.02
Miniature Golf .....	1,827.54
Shooting Gallery .....	1,105.52
Kiddie Land .....	855.11
	<u>\$25,823.78</u>

**Expenditures—**

Boats and Canoes .....	\$ 2,000.60
Gate .....	878.47
Swimming Pool .....	1,036.64
Merry-Go-Round .....	539.81
Miniature Golf .....	570.60
Advertising Attractions .....	650.51
Roads, Buildings, Grounds, etc. ....	14,325.81
Superintendence and Policing .....	5,440.46
Caretaker .....	516.37
Relief Labor .....	1,335.05
	<u>\$27,294.32</u>

Expenditures .....	\$27,294.32
Revenue .....	25,823.78
Deficit .....	<u>\$ 1,470.54</u>

NOTE:—No allowance is made in this statement for Overhead or Interest on, nor repayment of Capital Investment. These are borne by the Calgary Transit System.

# CITY OF CALGARY

## CALGARY TRANSIT SYSTEM

### STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1953

Bylaw Number	Purpose	Amount of Bylaw	Amount of Debt Liability	Amount of Bonds Unsold	Total Expenditure	Balance Unexpended	Amount Unexpended Bonds Sold	Amount Expended Bonds Unsold
2199	Extensions, etc.	\$ 180,000.00	\$ 180,000.00		\$ 180,000.00			
3780	Reconversion Less Repaid	\$ 500,000.00 220,000.00	180,000.00 280,000.00		\$ 180,000.00 280,000.00			
3956-3988	Reconversion Less	2,125,000.00 480,000.00	1,645,000.00		1,562,916.21	82,083.79	82,083.79	
		\$2,105,000.00	\$2,105,000.00		\$2,022,916.21	\$82,083.79	\$82,083.79	

**CITY OF CALGARY**  
**CALGARY TRANSIT SYSTEM RESERVE FOR AMORTIZATION AND DEPRECIATION**  
**DECEMBER 31st, 1953**

31st December, 1953	Balance	\$604,248.94	31st Dec., 1948	Balance	\$ 50,135.41
			31st Dec., 1949	Contribution	50,000.00
			31st Dec., 1949	Investment Income and Interest	617.05
			31st Dec., 1949	Surplus	60,597.91
			31st Dec., 1950	Contribution for Year	11,273.21
			31st Dec., 1950	Investment Income and Interest	3,446.08
			31st Dec., 1951	Contribution for Year	40,000.00
			31st Dec., 1951	Investment Income and Interest	5,310.32
			31st Dec., 1951	Sale of Scrap Materials	327.76
			31st Dec., 1951	Realization Fire Loss	17,905.63
			31st Dec., 1951	1951 Surplus	50,215.57
			31st Dec., 1952	Contribution for Year	30,000.00
			31st Dec., 1952	Investment Income and Interest	7,078.29
			31st Dec., 1952	Sale of Scrap Materials	11,682.28
			31st Dec., 1952	1952 Surplus	53,756.32
			31st Dec., 1953	Contribution for Year	30,000.00
			31st Dec., 1953	Investment Income and Interest	9,364.81
			31st Dec., 1953	Sale of Scrap Materials	7,006.41
			31st Dec., 1953	Recovery from Fire Loss	13,931.60
			31st Dec., 1953	1953 Surplus	151,600.29
		<u>\$604,248.94</u>			<u>\$604,248.94</u>





**CITY OF  
WATERWORKS**

BALANCE SHEET AS AT

CAPITAL ASSETS

Unamortized Assets of System		
to be reduced by Annual Maturities of		
Refunding Debentures .....		\$3,485,793.19
Total Cost to Date of Extensions and Im-		
provements .....	\$5,921,437.63	
Less: Reserve for Debentures Matured and		
Paid .....	270,883.64	5,650,553.99
<hr/>		
The above asset has been acquired by—		
Funds provided from Sale of Debentures..	\$5,366,116.36	
Advances from General Department .....	284,437.63	
(Pending Sale of Debentures)		
	<hr/>	
	\$5,650,553.99	
<hr/>		
Sundry Assets acquired out of Revenue		
Funds—		
Original Cost Value .....	\$1,852,888.98	
Less: Provision already made out of		
Revenue and Reserve Funds....	1,852,888.98	
	<hr/>	
		<hr/>
		\$9,136,347.18
		<hr/>

## CALGARY

## DEPARTMENT

31st DECEMBER, 1953

## CAPITAL LIABILITIES

Debenture Liability—		
Refunding Debentures for present system .....	\$1,859,678.91	
Liability to General Department for Loans repaid re		
Glenmore System .....	1,156,070.91	
Treasury Bill—		
Province of Alberta—2% due 1947/1977 .....	326,735.69	
Due to Revenue .....	143,307.68	
		<u>\$3,485,793.19</u>
Accounts Payable—To Revenue .....	\$314,660.17	
Contractors' Holdbacks .....	225,278.40	
	<u>\$539,938.57</u>	
Less: Investments and Funds on Hand ....	255,500.94	284,437.63
Debenture Liability—		
Province of Alberta—		
Semi-Annual Annuity—due 1951 to 1978 .....	5,366,116.36	
		<u><u>\$9,136,347.18</u></u>

**CITY OF  
WATERWORKS**

BALANCE SHEET AS AT

REVENUE ASSETS

Due from Capital .....	\$	143,307.68
Cash on Hand and in Bank:—		
On Hand .....	\$	150.00
In Bank—General Account .....		48,998.20
Salaries Account .....		1,000.00
		50,148.20
Accounts Receivable—		
Consumers' Accounts .....	\$	75,879.18
Accounts due from Capital .....	\$314,660.17	
Miscellaneous .....	88,269.49	402,929.66
		49,147.01
Reserve for Purchase of New Equipment .....		\$527,955.85
		1,244.69
Less: Reserve for Bad Debts .....		526,711.16
Inventories—Materials .....	\$	34,875.69
Pipe .....		11,962.48
		46,838.17
Work in Progress .....		6,694.70
Unexpired Insurance .....		1,752.49
Office Furniture and Fixtures .....		5,481.63
Fund for Interest on Consumers' Deposits .....		7,994.19
Fund for Purchase of New Equipment—		
Cash and Investments .....	\$192,595.69	
Less: Due to Current Account .....	49,147.01	143,448.68
		\$ 932,376.90
		\$10,068,724.08

Calgary, Alberta, 19th April, 1954.

D. E. BATCHELOR, City Treasurer.

## CALGARY

## DEPARTMENT

31st DECEMBER, 1953

## REVENUE LIABILITIES

## Accounts Payable:—

City General Department .....	\$640,104.59	
Wages .....	45,963.72	
Miscellaneous .....	62,087.67	\$ 748,155.98

Consumers' Deposits .....	32,788.05
Reserve for Interest on Consumers' Deposits .....	7,994.19
Reserve for Purchase of New Equipment .....	143,448.68
	<u>\$ 932,376.90</u>

\$10,068,724.08

Audited and Certified in terms of our attached Report of this date.

"HARVEY, MORRISON &amp; CO."

Chartered Accountants,

Auditors to the City of Calgary.

**CITY OF  
WATERWORKS**

STATEMENT OF REVENUE AND EXPENDITURE

EXPENDITURE

Maintenance and Operating Expenses:—

Equipment .....	\$ 40,560.75	
Pumping System .....	155,985.26	
Delivery System .....	407,136.74	\$ 603,682.75

Administration Salaries and Expenses ..... 164,041.82

Taxation—City of Calgary—

5% of Total Revenue .....	\$ 75,996.61	
Land .....	2,949.07	78,945.68

Insurance:—

Fire and Liability .....	\$ 457.97	
Employees' Life .....	81.84	
Employees' Sickness and Accident .....	7,360.14	
Unemployment .....	6,663.04	14,562.99

Charges for Interest and Redemption of

Capital Loans—

Debentures—Interest .....	\$ 90,401.64	
Principal .....	59,450.11	

Loans—Province of Alberta—Interest .....	51,558.97	
Principal .....	126,254.33	

Treasury Bills—Province of Alberta—		
Principal and Interest .....	18,521.94	

General Department—Interest on Advances re Glenmore System .....	34,682.13	380,869.12
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Contributions to Employees' Pension Fund ..... 42,555.17

Provision for Interest on Consumers' Deposits ..... 1,000.00

Provision for Uncollectible Accounts ..... 500.00

Provision for the acquisition of New Equipment—

Budget Appropriation .....		100,000.00
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\$1,386,157.53

Special Appropriation for Extensions—1954 ..... 50,000.00

Surplus for Year transferred to General Revenue ..... 83,774.71

\$1,519,932.24

**CALGARY****DEPARTMENT**

FOR THE YEAR ENDED 31st DECEMBER, 1953

## REVENUE

## Earnings:—

Rated Water Consumers .....	\$ 920,132.63
Metered Water Consumers .....	476,807.39
City Departments—Hydrants, Streets, etc. ....	71,510.00
	<hr/>
	\$1,468,450.02
Less: Discounts .....	64,881.13
	<hr/>
	\$1,403,568.89
Water Frontage Assessments .....	106,639.52
Sundry Earnings .....	3,865.05
Revenue from Buildings under construction— water supplied .....	5,858.78

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\$1,519,932.24

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# **WATERWORKS DEPARTMENT** **MAINTENANCE ACCOUNT FOR THE YEAR 1953**

<b>Expenditure—</b>		Appropriation		Expended	Credit Balance	Debit Balance	Expended 1952
Glenmore Dam Power House and Superintendence—		\$	\$				
Salaries and Wages	.....	17,836.34	18,995.89		1,159.55	17,836.34	
Power and Light	.....	8,000.00	6,993.49			5,388.53	
Oil and Waste	.....	50.00				50.00	
Telephone	.....	210.00	140.00			210.00	
Maintenance of Equipment	.....	1,500.00	561.49			1,685.00	
Chemical and Heating Plant—							
Labor	.....	2,666.17	1,790.96				2,666.17
Fuel	.....	2,500.00	2,195.96				2,043.91
Chlorination	.....	6,000.00	4,795.87				5,870.73
Chemicals	.....	10,000.00	27,143.41		17,143.14	18,493.89	
Maintenance of Equipment	.....	400.00	975.85		575.85	270.37	
Filter Plant—							
Labor	.....	18,720.28	22,144.64		3,424.36	18,720.28	
Material	.....	1,500.00	2,247.12		747.12	1,403.03	
Maintenance of Equipment	.....	300.00	773.79		473.79	255.26	
Laboratory—							
Labor	.....	3,768.00	3,384.60			3,768.00	
Material	.....	450.00	556.18		106.18	394.83	
Reservoir (Glenmore)—							
Caretaker	.....	2,900.00	2,763.32			2,658.57	
Fencing	.....	500.00	500.00			9.18	
Grounds	.....	3,000.00	2,865.62			4,855.33	
Repairs to Building	.....	300.00	300.00		134.38	113.02	
Roads	.....	1,500.00	1,500.00			2,134.76	
Telephone	.....	75.00	101.55			76.50	
Mains—							
Labor	.....	96,440.63	83,195.54			80,440.63	
Materials and Repairs to Pavement	.....	30,000.00	11,996.60			32,428.64	
Flushing—							
Labor	.....	5,500.00	5,806.84		306.84	5,967.24	
Material	.....	500.00	95.15			49.12	
					404.85		





# **WATERWORKS DEPARTMENT** **MAINTENANCE ACCOUNT FOR THE YEAR 1953**

	Appropriation	Expended	Credit Balance	Debit Balance	Expended 1952
Office Salaries .....	60,866.80	70,457.34		9,590.54	56,160.42
Stationery and Printing .....	3,000.00	1,651.40	1,348.60		2,082.43
Bus Tickets .....	375.00	504.00		129.00	358.00
Auto and Truck Maintenance .....	30,000.00	36,785.07		6,785.07	36,681.36
Survey of Services .....	500.00		500.00		11.15
Damages .....	4,000.00	2,009.92	1,990.08		1,303.87
Workmen's Compensation Board Assessment .....	12,000.00	11,956.86	43.14		13,201.63
Telephones .....	2,983.50	3,132.30		148.80	2,983.50
Sundries — Office .....	1,500.00	1,500.00			1,369.98
Collection Department—					
Salaries .....	27,500.00	29,705.70		2,205.70	27,179.01
Stationery, Printing, Stamps, Delivery .....	6,000.00	4,316.88	1,683.12		5,127.79
Telephones .....	201.07	169.05	32.02		201.07
Car Maintenance and Depreciation .....	1,800.00	3,225.68		1,425.68	1,515.51
Rent .....	3,226.80	3,226.80			3,226.80
Depreciation—Office Furniture .....	550.00	550.00			
Re-Rating .....	7,860.78	7,418.14	442.64		7,860.78
Administration Charges .....	26,107.87	26,107.87			19,873.08
Rent—Waterworks Premises (Administration Offices) .....	1,885.56	1,885.56			1,885.56
Insurance—Dominion Government Unemployment .....	6,000.00	6,663.04		663.04	5,722.84
Employees' Life .....	75.88	81.84		5.96	75.88
Sickness and Accident .....		7,360.14		7,360.14	6,294.53
Fire, Bond, etc. ....	511.94	457.97	53.97		511.94
Leak Survey .....	9,471.97	9,029.33	442.64		9,471.97
Housing—Foremen Shacks .....	7,000.00	7,075.88		75.88	892.44
Interest on Capital Advances .....	34,682.13	34,682.13			36,430.44
Treasury Bill Interest and Principal .....	19,832.17	18,521.94	1,310.23		18,521.94
Debtenture Interest .....	92,060.56	90,401.64	1,658.92		84,720.32
Debtenture Principal .....	59,450.11	59,450.11			50,089.03
Loan—Province of Albera—Interest .....	56,479.27	51,558.97	4,920.30		47,394.59
Principal .....	126,254.33	126,254.33			103,513.55
Interest on Consumers' Deposits .....	1,000.00	1,000.00			1,000.00

Reserve for New Equipment	100,000.00	100,000.00	100,000.00
Taxes on Revenue	76,798.00	75,996.61	801.39
Taxes on Land	2,819.81	2,949.07	129.26
Bad Debts	500.00	500.00	500.00
Pension Plan	39,700.00	42,555.17	2,855.17
Wage Increase	36,000.00	50,000.00	36,000.00
Reserve for Special Appropriation	\$1,408,147.32	\$1,436,157.53	\$ 112,264.89
			\$ 140,275.10
			\$1,305,448.74

# **WATERWORKS DEPARTMENT** REVENUE AS COMPARED WITH ESTIMATED REVENUE FOR 1953

Revenue—	Estimated 1953	Actual	Under	Over	Actual Revenue 1952
Rated Water	\$ 890,000.00	\$ 920,132.63		\$ 30,132.63	\$ 781,207.53
Metered Water	460,000.00	476,807.39		16,807.39	410,476.79
Purifying Water	9,000.00	5,858.78	3,141.22		6,803.50
Thawing Services	350.00	74.00	276.00		386.84
Skating Rinks — Parks	600.00	600.00			600.00
Skating Rinks — General					50.00
City Departments—					
Parks	7,000.00	7,000.00			7,000.00
Sewer Flushing	1,500.00	1,500.00			1,500.00
Public Works	500.00	500.00			250.00
Street Cleaning	750.00	750.00			750.00
Fire Hydrants	61,760.00	61,760.00			57,840.00
Re. Connections	2,500.00	3.00		3.00	46.00
Sundry Revenue	102,000.00	3,188.05		688.05	2,427.80
Frontage Tax	\$1,535,960.00	\$1,584,813.37	\$ 3,417.22	\$ 52,270.59	\$1,367,216.10
	60,000.00	64,881.13		4,881.13	55,932.30
Less Discount	\$1,475,960.00	\$1,519,932.24	\$ 3,417.22	\$ 47,389.46	\$1,311,283.80
Revenue	Estimated 1953	Actual 1953			Actual 1952
Expenditure	\$1,475,960.00	\$1,519,932.24			\$1,311,283.80
Surplus for Year contributed to General Department	1,408,147.32	1,436,157.53			1,305,448.74
	\$ 67,812.68	\$ 83,774.71			\$ 5,835.06

**CITY OF CALGARY**  
**WATERWORKS DEPARTMENT**  
**STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1953**

Bylaw Number	Purpose	Amount of Bylaw	Amount of Debt Service Liability	Amount Bonds Unsold	Total Expenditure	Balance Unexpended	Amount Unexpended Bonds Sold	Amount Expended Bonds Unsold
1483-2213	Waterworks Extensions	\$ 113,161.89	\$ 113,161.89		113,161.89			
1652-2213	Waterworks Extensions	54,179.69	54,179.69		54,179.69			
1719-2213	Waterworks Extensions	17,337.33	17,337.33		17,337.33			
2500	Equipment	50,000.00		50,000.00				
2591	Waterworks Extensions	175,000.00	175,000.00		175,000.00	50,000.00		
2595-2636	Glenmore System	3,770,000.00	1,500,000.00	2,270,000.00	4,051,513.83	281,513.83 Dr.		2,551,513.83
4082-4103	Waterworks Extensions	\$4,179,678.91	\$1,859,678.91	2,320,000.00	4,411,192.74	231,513.83 Dr.		2,551,513.83
	Less Repaid	\$2,550,000.00	2,550,000.00		2,550,000.00			
		242,991.51	242,991.51		242,991.51			
4295-4348	Waterworks Extensions	\$2,307,008.49	2,307,008.49		2,307,008.49			
	Less Repaid	\$ 450,000.00	\$ 450,000.00		450,000.00			
		27,892.13	27,892.13		27,892.13			
4482	Waterworks Extensions	\$ 422,107.87	422,107.87		422,107.87			
		\$2,637,000.00	\$2,637,000.00		2,921,437.63	284,437.63 Dr.		284,437.63



# SCHEDULE OF LAND—AS AT 31st DECEMBER, 1953

Bylaw No.	Lots	Block	Plan	Section	Acquired by Bylaw	Acquired Otherwise than by Bylaw
901	27 acres T23, R1, W5M	A	5380 V	17	Crematory Site	
	21-24	31	C	36	Sewage Disposal Site	\$ 1,445.52
	10	53	A	15	Fire Hall Site	1.00
	6.19 acres, T 23, R 1, W 5 M.			15	City Hall	1.00
	All		S.W. ¼	24	Sewage Disposal Site	1.00
	11-54	25	1180 AC	1	Children's Shelter	1.00
	18-21	A	1180 AC	1	Children's Shelter	1.00
	1-9	26	1180 AC	1	Children's Shelter	1.00
	21-40	8	A2	14	Tax Sale—Vacant	1.00
	94 acres, T24, R1, W5M	100	A1	16	Tax Sale—Vacant	1.00
	60.25 acres, T24, R1, W5M	114	A1	16	Tax Sale—Vacant	1.00
2199	1-19 and 36-54	85	N.E. ¼	10	Victoria Park	6,500.00
2199	20-35	85	S.E. ¼	10	Union Cemetery	
	All	47 & 48	C	15	Central Park	300.00
	All	40, 40a, 40b, 40c	C	15	Public Library	150.00
	All	58, 59, 60	2617 AG	27	Tuxedo Park	
	All	39	5565 AH	3	3 & 4 Bowness Park	
	14	87	C	3	3 & 4 Bowness Park	
2199	5-9	3	C	15	3 & 4 Bowness Park	1.00
	16-17	8	4211 U	10	No. 2 Fire Hall Site	1.00
	25-26	31	A2	14	No. 3 Fire Hall Site	1.00
	11	106	C	15	Fire Dept. Drill Tower	1.00
	2	41	4647 V	23	No. 4 Fire Hall Site	1.00
	18 and 19	2	179 R	9	No. 5 Fire Hall Site	1.00
	19 and 20	37	2129 O	27	No. 7 Fire Hall Site	1.00
			6700 AN	12	No. 8 Fire Hall Site	1.00

2199	41-44	123	C	15	No. 1 Crematory	1.00
	1-5	124	C	15	Pound Site	1.00
	1-4	123	C	15	Vacant	1.00
	30-32	42	A	15	Old Central Fire Hall	1.00
	Blocks 1, 2, 3, 5, 6, 7, 8, 9, 10	125	7558 AF	35	Factory Site	1.00
	1-36 and 42, 43	125	C	15	Vacant	1.00
	1-9	53	A	15	City Hall	100.00
2199	11	53	A	15	City Hall	1.00
	12-18	53	A	15	City Hall	1.00
2199	37-40	3	2129 O	27	Community Centre— Balmoral	7,270.02
	All	A & B	5625 AC	20	Park—Hounsfield Heights	1.00
	All	52	127 AG	4	Park—Elbow Park	1.00
		A and part of C	153 AD	9	Parks—Eighth Street West	1.00
	All	A	3824 AH	9	Park—Garden Crescent	1.00
	52 acres, T24, R1, W5M		E	14	St. George's Island	1.00
	31 acres			16	Mewata Park	1.00
	93.41 acres			18	Old Cemetery Shaganappi Golf Course	1.00
	20.3 acres		130 AJ	21	Riley Park	1.00
	All	41		34	Manchester Boulevard	1.00
				16	Boulevard—No. 6 Fire Hall Site	1.00
	100 acres, T24, R2, W5M		E ½	26	Shouldice Park	1.00
	1-5	1	6452 AV	10)	Jewish Cemetery	1.00
	1-10	2	6452 AV	10)	Jewish Cemetery	1.00
	1-12	3	6452 AV	10)	Jewish Cemetery	1.00
		2 & 5	960 AM	10	Roman Catholic Cemetery	1.00



# SCHEDULE OF LAND—AS AT 31st DECEMBER, 1953

Bylaw No.	Lots	Block	Plan	Section	Acquired by Bylaw	Acquired Otherwise than by Bylaw
2199	2-10	121	A1	16	Tompkins Park	1.00
	All		791P	22	Beaumont Circle	1.00
	1	121	7535 B1	22	Park near Centre Street Bridge	1.00
	N. 66 ft., S.D. 3, T 24, R 1, W 5 M.		A1	16	Tompkins Garden	5,386.76
2199	N. 66 ft., S.D. 2, T 24, R 1, W 5 M.			18	Roadway to Golf Course	3,650.17
	7-43 Acres, T 24, R 1, W 5 M.			22)		
	Part 1-6	31	4456 R	22)		
	Part 7-10	31	7535 B1	22)	McArthur Estate	6,000.00
	Part	32	7535 B1	22)		
	A	36	7535 B1	22)		
	7-8	7	331 AB	19	Vacant	1.00
	35-36	8	331 AB	19	Vacant	1.00
	8-10	39	8321 AF	19	Vacant	1.00
	11-14	42	8321 AF	19	Vacant	1.00
	31-32	42	8321 AF	19	Vacant	1.00
	7-8-9-10	43	8321 AF	19	Vacant	1.00
	25-38	43	8321 AF	19	Vacant	1.00
	1-4	50	8321 AF	19	Vacant	1.00
	31-40	50	8321 AF	19	Vacant	1.00
	1-10	51	8321 AF	19	Vacant	1.00
	31-40	51	8321 AF	19	Vacant	1.00
	1-2	57	8321 AF	19	Vacant	1.00
	.83 Acres, T24, R1, W 5 M.			10	Union Cemetery	1.00
	30.05 Acres, T24, R1, W 5 M.				Burnsland Cemetery	1.00

All	3 & 4	5179 O	21	Hillhurst Athletic Park	1.00
Part 1	12	1332 N	22	Roadway—Centre Street	1.00
S. 40 ft. of 2	12	1332 N	22	Roadway—Centre Street	1.00
Part E. 25 ft. of 1	12	1332 N	22	Roadway—Centre Street	1.00
Part 3-6	12	1332 N	22	Roadway—Centre Street	1.00
1-62 Acres, T24, R1, W 5 M			3	Vacant	1.00
Part 8	17	3845 O	9	Vacant	1.00
Part 24	33	4456 R	22	Vacant	1.00
1,232½ Sq. ft. Part 29B		7535 B1	22	Vacant	1.00
0.118 Acres D			11	Vacant	1.00
.15 Acres Road Allowance			10		1.00
4	5	6153 AC	4	Vacant	1.00
All	X	1458 AF	22	Vacant	1.00
Part 16	224	5700 AG	17	Vacant	1.00
All	220	5700 AG	17	Vacant	1.00
0.12 Acres		6418 I	24	Vacant	1.00
1-2	B	1553 R	9	Widening Elgin Avenue	1.00
Part Lot 3	B	1553 R	9	Widening Elgin Avenue	1.00
139.82 Acres	X & Y	8740 AP	33	Queen's Park Cemetery	1.00
23-31	17	3955 R	33	Queen's Park Cemetery	1.00
Pt. 1-2	B	1553 R	9	Queen's Park Cemetery	1.00
21.8 Acres, T24, R1, W 5 M			13	Park—Elbow Drive and Glencoe Rd.	1.00
				Garbage Disposal Site	1.00
				\$ 31,802.47	\$80.00
Airfields—					
250.67 Acres, T. 24, R. 1, W5M		N ½	23		\$ 12,000.00
632.52 Acres, T. 24, R. 1, W5M			1		31,726.00
					\$ 43,726.00

**SCHEDULE OF DEBENTURE LIABILITY**  
**LOCAL IMPROVEMENT—PROPERTY SHARE—FOR THE YEAR 1953**

Bylaw No.	Maturity	Term	Rate of Interest	Amount of Issue	Interest	Provided in 1953	Principal
82-933-2213	1 Jan., 1969	41	4½%	\$ 11,656.32	\$ 524.53		\$ 116.77
98-2213	1 Jan., 1969	42	5¼%	7,427.59	389.94		70.86
978-2213	1 Jan., 1968	39	5%	2,514.12	125.71		27.81
1024-2213	1 Jan., 1970	40	5%	13,569.78	678.48		142.80
1273-2213	1 Jan., 1971	39	5%	33,260.47	1,663.02		367.88
1273-2213	1 Jan., 1972	40	5%	49,410.53	2,470.53		519.98
1649-2213	1 Jan., 1973	40	5%	120,579.09	6,028.95		1,268.91
1833-2213	1 Jan., 1975	40	5%	64,170.81	3,208.54		675.30
Cons. Bylaw 2218	31 Mar. 1954	30	5½%	97,383.71	5,356.10		1,736.36
1781-2468-2213	1 Jan., 1974	39	5%	131,627.56	6,581.38		1,455.90
1938-2473-2213	1 Jan., 1976	39	4½%	22,836.98	1,027.67		252.60
Less Rebonded Amount—No Bonds issued				\$554,437.06	\$ 28,054.85	\$	6,635.17
Bylaw 1938-2473-2213				22,836.98			
				\$531,600.08	\$ 28,054.85	\$	6,635.17

LOCAL IMPROVEMENT—PROPERTY SHARE—FOR THE YEAR 1953

Bylaw	Maturity	Term	Rate of Interest	Amount of Issue		Provided in 1953	
				City Share	Property Share	Interest	Property Share Principal
3552	1 Jan., 1965 Less Repaid	20	4%	\$ 1,422.31 505.51	\$ 5,983.42 2,126.42	-----	-----
3626	1 Jan., 1956 Less Repaid	10	4	916.80 285.84 219.37 66.47	3,857.00 1,024.13 786.05 238.08	165.28	274.99
3630	1 Jan., 1961 Less Repaid	15	4	8,991.49 4,137.65	17,212.10 7,920.35	14.01	112.26
3730	1 Jan., 1962 Less Repaid	15	3½	4,853.84 7,436.76 2,998.28 4,438.48	9,291.75 21,503.54 8,669.50 12,834.04	416.91	1,131.15
3845	1 Jan., 1958 Less Repaid	10	3½	443.34 247.55	1,446.06 807.36	497.14	1,369.90
3849	1 Jan., 1963 Less Repaid	15	3½	195.79 6,177.01 2,096.87	638.70 30,544.44 10,368.66	27.48	146.39
3952	1 Jan., 1954 Less Repaid	5	3½	4,080.14 32,561.49 32,561.49	20,175.78 257,782.82 257,782.82	771.96	1,880.06
3953	1 Jan., 1964 Less Repaid	15	3½	8,788.35 2,442.44 6,345.91	34,836.15 9,681.30 25,154.85	1,930.65	55,163.43
						952.93	2,071.72

Bylaw	Maturity	Term	Rate of Interest	City Share	Property Share	Interest	Provided in 1953 Principal
4062	1 Jan., 1960 Less Repaid	10	3½	----- ----- -----	20,499.52 7,365.23 -----	----- ----- -----	----- ----- -----
4066	1 Jan., 1970 Less Repaid	20	3½	34,125.80 5,086.29 -----	26,570.20 3,960.16 -----	527.51 ----- -----	1,937.38 ----- -----
4067-4097	1 Jan., 1955 Less Repaid	5	3	29,039.51 ----- -----	22,610.04 10,975.08 8,648.42 -----	827.81 ----- -----	1,041.70 ----- -----
4067-4097	1 July, 1955 Less Repaid	5	3	----- 105,848.12 63,508.62 -----	2,326.66 594,151.88 356,491.38 -----	137.57 ----- -----	2,258.89 ----- -----
4068	1 Jan., 1965 Less Repaid	15	3½	42,339.50 17,273.62 3,773.22 -----	237,660.50 77,904.31 17,017.41 -----	,8912.27 ----- -----	118,830.46 ----- -----
4195-4219	1 July, 1956 Less Repaid	5	4	13,500.40 41,886.78 16,754.72 -----	60,886.90 408,113.22 163,245.28 -----	2,287.72 ----- -----	4,476.33 ----- -----
4195-4219	1 July, 1956 Less Repaid	5	4	25,132.06 ----- -----	244,867.94 30,292.90 11,409.50 -----	11,427.17 ----- -----	81,622.64 ----- -----
4196-4220	1 July, 1961 Less Repaid	10	4	----- 42,558.06 8,805.12 -----	18,883.40 247,441.94 51,19.488 -----	988.00 ----- -----	5,816.61 ----- -----
4196-4220	1 July, 1961 Less Repaid	10	4	33,752.94 ----- -----	196,247.06 5,933.80 1,008.23 -----	8,361.83 ----- -----	25,597.44 ----- -----
				-----	4,925.57 -----	217.58 -----	514.00 -----

4197-4221	1 July, 1966 Less Repaid	15	4	25,245.69 4,733.57	134,754.31 25,266.43	----- -----	----- -----
4197-4221	1 July, 1966 Less Repaid	15	4	20,512.12	109,487.88	4,547.96	8,422.14
				----- -----	2,772.41 282.44	----- -----	----- -----
4335	1 July, 1957 Less Repaid	5	4½	----- -----	2,489.97	105.36	143.99
				----- -----	56,523.10 10,331.95	----- -----	----- -----
4335	1 July, 1957 Less Repaid	5	3½	28,135.59 7,934.34	271,864.41 76,666.86	2,543.54	10,331.95
4336	1 July, 1962 Less Repaid	10	4½	20,201.25	195,197.55	8,189.10	51,553.29
				----- -----	45,416.45 3,695.94	----- -----	----- -----
4336	1 July, 1962 Less Repaid	10	3½	51,045.41 6,574.74	448,954.59 57,826.07	2,043.74	3,695.94
4337	1 July, 1967 Less Repaid	15	4½	44,470.67	391,128.52	14,713.15	38,884.13
				----- -----	44,958.90 2,163.14	----- -----	----- -----
4337	1 July, 1967 Less Repaid	15	3½	31,067.28 2,430.79	168,932.72 13,217.74	2,023.15	2,163.14
				----- -----	42,795.76	-----	-----
				28,636.49	155,714.98	5,684.01	8,888.04

Bylaw	Maturity	Term	Rate of Interest	City Share	Property Share	Interest	Principal
4475	1 July, 1958	5	4½	1,929.00	301,867.22	-----	-----
4476	1 July, 1963	10	4½	3,832.25	-----	-----	-----
4477	1 July, 1968	15	4½	9,313.59	-----	-----	-----
4478	1 July, 1968	15	3	37,405.63	330,686.41	-----	-----
4484	1 July, 1958	5	2½	187,116.64	308,094.37	-----	-----
4485	1 July, 1963	10	2¾	-----	1,212,883.36	-----	-----
4433	1 July, 1958	5	2½	280,703.47	325,000.00	-----	-----
4487-4488	1 July, 1963	10	2¾	37,183.16	619,296.53	-----	-----
4489	1 July, 1958	5	2½	232,816.84	-----	-----	-----
4490	1 July, 1968	10	2¾	285,484.09	164,515.91	-----	-----
4491-4493	1 July, 1968	15	3	200,080.46	249,919.54	-----	-----
4486-4492	1 July, 1968	15	3	80,587.03	174,412.97	-----	-----
Special Local Improvements							
Local Improvements --- Old Bylaws				1,402,117.69	5,777,952.03	78,313.83	428,327.97
				634,212.71	531,600.08	28,054.85	6,635.17
				\$2,036,330.40	6,309,552.11	106,368.68	434,963.14



# **SCHEDULE OF DEBENTURE LIABILITY** **ELECTRIC LIGHT AND POWER — 1953**

Bylaw No.	Maturity	Term	Rate of Interest	Amount of Issue	Interest	Provided in 1953 Principal
2199	1 Jan., 1954	30	5½%	\$ 34,133.94	\$ 1,877.37	\$ 608.61
Debenture Liability to General 31st December, 1953				\$ 34,133.94	\$ 1,877.37	\$ 608.61

# **SCHEDULE OF DEBENTURE LIABILITY** **CALGARY TRANSIT SYSTEM — 1953**

Bylaw No.	Maturity	Term	Rate of Interest	Amount of Issue	Interest	Provided in 1953 Principal
2199	1 Jan., 1954	30	5½%	\$ 180,000.00	\$ 9,900.00	\$ 3,209.42
3780	1 July, 1960 (Serials)	12	3			
Less Repaid—				\$ 500,000.00		
	1 July, 1949					
	1 July, 1950					
	1 July, 1951					
	1 July, 1952					
	1 July, 1953					
3956-3988	1 July, 1964 (Serials)	15	3-3½	280,000.00	9,000.00	40,000.00
Less Repaid—				\$2,125,000.00		
	1 July, 1950					
	1 July, 1951					
	1 July, 1952					
	1 July, 1953					
Debenture Liability to General 31st December, 1953				1,645,000.00	55,025.00	120,000.00
				\$2,105,000.00	73,925.00	163,209.42

## WATERWORKS — 1953

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4082-4222	1 Aug., 1971	20	2
		\$1,000,000.00	
Less Repaid—			
	1 Feb., 1952	\$ 20,455.60	
	1 Aug., 1952	20,660.16	
	1 Feb., 1953	20,866.76	
	1 Aug., 1953	21,075.43	
		83,057.95	
		\$ 916,942.05	18,969.01
			41,942.19
4082-4347	1 July, 1972	20	2
		550,000.00	
Less Repaid—			
	1 Jan., 1953	\$ 11,250.58	
	1 July, 1953	11,363.09	
	1 Jan., 1954	11,476.72	
		34,090.39	
		515,909.61	10,661.35
			22,839.81
4295-4348	1 July, 1972	20	2
		450,000.00	
Less Repaid—			
	1 Jan., 1953	\$ 9,205.02	
	1 July, 1953	9,297.07	
	1 Jan., 1954	9,390.04	
		27,892.13	
		422,107.87	8,722.93
			18,687.11
4482	1 July, 1953	25	3½
		2,637,000.00	
		\$7,225,795.27	148,539.83
			185,704.44
Debtenture Liability to General—31st December, 1953			

## SCHEDULE OF DEBENTURE LIABILITY

## HOSPITALS -- 1953

Bylaw No.	Maturity	Term	Rate of Interest	Amount of Issue	Interest	Provided in 1953
						Principal
757-902-2213	1 Jan., 1959	21	4½	\$ 17,876.60	804.45	559.18
900-933-2213	1 Jan., 1959	31	4½	22,066.25	992.98	371.93
2199	1 Jan., 1954	30	5½	169,406.28	9,317.34	3,020.53
1314-1618-2213	1 Jan., 1958	15	4½	6,321.93	284.49	315.72
Less Rebonded Amount -- No Bonds Issued				\$ 215,671.06	11,399.26	4,267.36
Bylaw 757-902-2213				17,876.60		
Less Assumed by General				\$ 197,794.46		
					1,984.23	866.73
					\$ 9,415.03	3,400.63
3775-3987	1 July, 1979 (Serials)	30	3-3½-3¾			
Less Repaid--				\$3,000,000.00		
1 July, 1952	\$100,000.00					
1 July, 1953	100,000.00	200,000.00		2,800,000.00	99,000.00	100,000.00
4420-4495	1 July, 1978	25	3½	800,000.00		
Debtore Liability to General 31st December, 1953				\$3,797,794.46	108,415.03	103,400.63

# SCHEDULE OF DEBENTURE LIABILITY

## SUMMARY

Debenture Liability Refunding Series 1940-1941 (Bylaw 3515) .....	\$ 735,000.00
Debenture Liability Refunding Series 1942-1942a-1942-b (Bylaw 3532) .....	1,290,000.00
Debenture Liability Refunding Series 1943-1943a-1943b (Bylaw 3561) .....	300,000.00
Debenture Liability Refunding Series 1944-1971 (Bylaw 3654) .....	2,240,000.00
Debenture Issue Paving Transportation Routes (Bylaw 3957-3989) .....	935,000.00
Debenture Issue Storm Sewers (Bylaw 4005-4096) .....	528,000.00
Debenture Issue Storm Sewers (Bylaw 4005-4218) .....	920,000.00
Debenture Issue Storm Sewers (Bylaw 4005-4340) .....	378,664.43
Debenture Issue Storm Sewers (Bylaw 4341) .....	1,419,991.63
Debenture Issue Refuse Incinerator (Bylaw 4117-4342) .....	662,662.78
Debenture Issue Fourth Street West Subway (Bylaw 4116-4391) .....	675,325.05
Debenture Issue Storm and Sanitary Trunk Sewers (Bylaw 4478-4479) .....	1,858,000.00
Debenture Issue Bridges (Bylaw 4480-4481) .....	1,018,000.00
Debenture Issue Cushion Bridge (Bylaw 4506) .....	250,000.00
Debenture Issue Widening and One-Way Streets (Bylaw 4493) .....	201,500.00
Debenture Issue Special Local Improvements (Bylaw 3552) .....	4,773.80
Debenture Issue Special Local Improvements (Bylaw 3626) .....	304.55
Debenture Issue Special Local Improvements (Bylaw 3630) .....	14,145.59
Debenture Issue Special Local Improvements (Bylaw 3730) .....	17,272.52
Debenture Issue Special Local Improvements (Bylaw 3845) .....	834.49
Debenture Issue Special Local Improvements (Bylaw 3849) .....	24,255.92
Debenture Issue Special Local Improvements (Bylaw 3953) .....	31,500.76
Debenture Issue Special Local Improvements (Bylaw 3922-4062) .....	13,134.29
Debenture Issue Special Local Improvements (Bylaw 3709-4066) .....	51,649.55
Debenture Issue Special Local Improvements (Bylaw 4067-4097) .....	2,326.66
Debenture Issue Special Local Improvements (Bylaw 4067-4097) .....	280,000.00

Debenture Issue Special Local Improvements (Bylaw 4068)	74,387.30
Debenture Issue Special Local Improvements (Bylaw 4195-4219)	270,000.00
Debenture Issue Special Local Improvements (Bylaw 4195-4219)	18,883.40
Debenture Issue Special Local Improvements (Bylaw 4196-4220)	230,000.00
Debenture Issue Special Local Improvements (Bylaw 4196-4220)	4,925.57
Debenture Issue Special Local Improvements (Bylaw 4197-4221)	130,000.00
Debenture Issue Special Local Improvements (Bylaw 4197-4221)	2,489.97
Debenture Issue Special Local Improvements (Bylaw 4335)	46,191.15
Debenture Issue Special Local Improvements (Bylaw 4335)	215,398.80
Debenture Issue Special Local Improvements (Bylaw 4336)	41,720.51
Debenture Issue Special Local Improvements (Bylaw 4337)	435,599.19
Debenture Issue Special Local Improvements (Bylaw 4337)	42,795.76
Debenture Issue Special Local Improvements (Bylaw 4475)	184,351.47
Debenture Issue Special Local Improvements (Bylaw 4476)	301,867.22
Debenture Issue Special Local Improvements (Bylaw 4477)	1,929.00
Debenture Issue Special Local Improvements (Bylaw 4484)	3,832.25
Debenture Issue Special Local Improvements (Bylaw 4485)	345,500.00
Debenture Issue Special Local Improvements (Bylaw 4486-4492)	1,400,000.00
Debenture Issue Special Local Improvements (Bylaw 4486-4492)	340,000.00
Debenture Issue Special Local Improvements (Bylaw 4487-4488)	325,000.00
Debenture Issue Special Local Improvements (Bylaw 4489)	900,000.00
Debenture Issue Special Local Improvements (Bylaw 4490)	270,000.00
Debenture Issue Special Local Improvements (Bylaw 4492)	450,000.00
Debenture Issue Special Local Improvements (Bylaw 4492)	255,000.00
Debenture Issue Special Local Improvements (Bylaw 4498-4491)	450,000.00
Debenture Issue New General Hospital (Bylaw 3775-3987)	2,800,000.00
Debenture Issue Hospital Extension and Laundry (Bylaw 4420-4495)	800,000.00
Debenture Issue Conversion Transit System (Bylaw 3780)	280,000.00
Debenture Issue Conversion Transit System (Bylaw 3956-3988)	1,645,000.00

Debenture Issue Waterworks Extension and Improvements— (Bylaw 4082-4103) .....				874,156.83
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4082-4222) .....				916,942.05
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4082-4347) .....				515,909.61
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4295-4348) .....				422,107.87
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4482) .....				2,637,000.00
				<hr/>
			34,133.94	\$31,483,329.97
Electric Light and Power Department—Liability to General Department— Calgary Transit System Liability to General Department .....	180,000.00			
Calgary Transit System (Bylaw 3780) .....	280,000.00			
Calgary Transit System (Bylaw 3956-3988) .....	1,645,000.00		2,105,000.00	
Waterworks Department Liability to General Department .....	1,859,678.91			
Waterworks Department Liability to General Dept. (Bylaw 4082-4103) .....	874,156.83			
Waterworks Department Liability to General Dept. (Bylaw 4082-4222) .....	916,942.05			
Waterworks Department Liability to General Dept. (Bylaw 4082-4347) .....	515,909.61			
Waterworks Department Liability to General Dept. (Bylaw 4295-4348) .....	422,107.87			
Waterworks Department Liability to General Department (Bylaw 4482) .....	2,637,000.00		7,225,795.27	
Hospitals Department Liability to General Department .....	197,794.46			
Hospitals Department Liability to General Department (Bylaw 3775-3987) .....	2,800,000.00			
Hospitals Department Liability to General Dept. (Bylaw 4420-4495) .....	800,000.00		3,797,794.46	13,162,723.67
Debenture Liability (General and Local Improvements) 31st Dec., 1953 .....				<hr/>
				\$18,320,606.30



**STATEMENT OF OUTSTANDING DEBENTURES 31st DECEMBER, 1953**  
**ALL DEBENTURE PAYMENTS PAYABLE IN CANADIAN FUNDS ONLY**

Bylaw No.	Rate of Interest	Date of Maturity	Amount
<b>General—</b>			
3515	3-3½	Refunding— Serially to 1 July, 1961	\$ 735,000.00
3532	3-3½	Refunding— Serially to 1 Jan., 1962	1,290,000.00
3561	3	Refunding— Serially to 1 July, 1955	300,000.00
3654	2-2½-2-¾-3	Refunding— Serially to 1 July, 1961	2,240,000.00
3957-3989	3½	Paving Transportation Routes— Serially to 1 July, 1969	935,000.00
4005-4096	3-3¼-3½	Storm Sewers— Serially to 1 July, 1975	528,000.00
4005-4218	4	Storm Sewers— Serially to 1 July, 1976	920,000.00
4005-4340	3½	Storm Sewers— Serially to 1 July, 1972	378,664.43
4117-4342	3½	Refuse Incinerator— Serially to 1 July, 1972	662,662.78
4341	3½	Storm Sewers— Serially to 1 July, 1972	1,419,991.63
4116-4391	3½	Fourth Street Subway— Serially to 1 Jan., 1973	675,325.05
4478-4479	3½	Storm and Trunk Sewers— Serially to 1 July, 1978	1,858,000.00
4480-4481	3½	Bridges— Serially to 1 July, 1978	1,018,000.00
4506	3½	Cushing Bridge— Serially to 1 July, 1978	250,000.00
4493	3	Widening and One-Way Streets— Serially to 1 July, 1968	201,500.00
			<hr/>
			\$13,412,143.89

Bylaw No.	Rate of Interest	Date of Maturity	Amount
<b>Local Improvements—</b>			
3552	4	Serially to 1 Jan., 1965	4,773.80
3626	4	Serially to 1 Jan., 1956	304.55
3630	4	Serially to 1 Jan., 1961	14,145.59
3730	3½	Serially to 1 Jan., 1962	17,272.52
3845	3½	Serially to 1 Jan., 1958	834.49
3849	3½	Serially to 1 Jan., 1963	24,255.92
3953	3½	Serially to 1 Jan., 1964	31,500.76
3922-4062	3½	Serially to 1 Jan., 1960	13,134.29
3709-4066	3½	Serially to 1 Jan., 1970	51,649.55
4067-4097	3	Serially to 1 Jan., 1955	2,326.66
4067-4097	3	Serially to 1 July, 1955	280,000.00
4068	3½	Serially to 1 Jan., 1965	74,387.30
4195-4219	4	Serially to 1 July, 1956	270,000.00
4195-4219	4	Serially to 1 July, 1956	18,883.40
4196-4220	4	Serially to 1 July, 1961	230,000.00
4196-4220	4	Serially to 1 July, 1961	4,925.57
4197-4221	4	Serially to 1 July, 1966	130,000.00
4197-4221	4	Serially to 1 July, 1966	2,489.97
4335	4½	Serially to 1 July, 1957	46,191.15
4335	3½	Serially to 1 July, 1957	215,398.80
4336	4½	Serially to 1 July, 1962	41,720.51
4336	3½	Serially to 1 July, 1962	435,599.19
4337	4½	Serially to 1 July, 1967	42,795.76
4337	3½	Serially to 1 July, 1967	184,351.47
4475	4½	Serially to 1 July, 1958	301,867.22
4476	4½	Serially to 1 July, 1963	1,929.00
4477	4½	Serially to 1 July, 1968	3,832.25
4484	2½	Serially to 1 July, 1958	345,500.00

Bylaw No.	Rate of Interest	Date of Maturity	Amount
4485	2¾	Serially to 1 July, 1963	1,400,000.00
4486-4492	3	Serially to 1 July, 1968	340,000.00
4433	2½	Serially to 1 July, 1958	325,000.00
4487-4488	2¾	Serially to 1 July, 1963	900,000.00
4489	2½	Serially to 1 July, 1958	270,000.00
4490	2¾	Serially to 1 July, 1963	450,000.00
4486-4492	3	Serially to 1 July, 1968	255,000.00
4408-4491	3	Serially to 1 July, 1968	450,000.00
<b>Hospitals—</b>			
3775-3987	3-3½-3¾	Serially to 1 July, 1979	2,800,000.00
4420-4495	3½	Serially to 1 July, 1978	800,000.00
<b>Transit System—</b>			
3780	3	Serially to 1 July, 1960	280,000.00
3956-3988	3-3½	Serially to 1 July, 1964	1,645,000.00
<b>Waterworks—</b>			
4082-4103	2	Serially to 1 Aug., 1970	874,156.83
4082-4222	2	Serially to 1 Aug., 1971	916,942.05
4082-4347	2	Serially to 1 July, 1972	515,909.61
4295-4348	2	Serially to 1 July, 1972	422,107.87
4482	3½	Serially to 1 July, 1978	2,637,000.00
			5,366,116.36
			<u>\$31,483,329.97</u>
			<u><u>7,180,069.72</u></u>
			<u><u>3,600,000.00</u></u>
			<u><u>1,925,000.00</u></u>

RESERVE FUNDS	Balance 31 Dec., 1952	Provision for year	Transfers		Earnings on Investments	Other Items		Expenditures	Balance 31st Dec. 1953	RESERVE FUNDS
			Dr.	Cr.		Dr.	Cr.			
General					Credit					General
Works and Improvements	\$ 516,307.16								\$ 227,625.23	Works and Improvements
			Reserve for New Equipment	\$ 323.27	\$ 4,209.25	Calgary Power—Dykes	\$ 8,508.18	\$ 1,044,465.32		
						Accounts Receivable—				
						Manchester Gravel Pit	91,211.53			
						Accounts Receivable—				
						Trans-Canada Highway	3,552.83			
						Accounts Receivable—				
						Province of Alberta Police Building	65,000.00			
						Land Sales	761,333.69			
						Over-Expenditure—4th Street West Subway		158,355.36		
Airport Improvements	161,450.30		Surplus Earnings, 1953	52,443.84	3,167.05			9,738.35	207,322.84	Airport Improvements
Purchase of New Equipment	500,000.00	118,074.18	Reserve for Works and Improvements	\$ 323.27	324.27			118,074.18	576,000.00	Purchase of New Equipment
Parking Meter Trust	207,019.32		General Reserve	76,000.00	6,312.61	Meter Receipts—Street Meters	95,777.60	56,572.46	69,872.86	Parking Meter Trust
						Miscellaneous Receipts	3,388.00			
						Parking Lots—Rental	5,612.50			
						Meter Receipts—Parking Lots	27,825.29			
						Purchase Parking Lots		219,500.60		
Cenotaph Trust	1,958.22				56.36	Income Transferred to Parks	\$ 56.18		1,958.34	Cenotaph Trust
Family Allowance Trust	938.02				9.39	Dominion Government Contribution	1,139.00	817.08	1,269.33	Family Allowance Trust
Replacement and Development										Replacement and Development
Gravel Crushing Plant	7,849.19				78.57	Income from Operations	5,723.36		13,651.02	Gravel Crushing Plant
Hospitalization—Non-Ratepayer Trust	27,510.00				292.80	Payments from Province of Alberta	59,621.89	124,675.69	48,945.76	Hospitalization—Non-Ratepayers Trust
						Payments from City of Calgary	20,563.35			
						Contract Payments	16,687.65			
						1954 Contract Payments	48,945.76			
Ex-Employees' Group Life Claims	11,000.00								11,000.00	Ex-Employees' Group Life Claims
Rehabilitation Emergency Housing	7,811.24				92.18	Salvage of Materials	7,997.00		15,900.42	Rehabilitation Emergency Housing
Debentures called for Redemption										Debentures Called for
not Presented	15,657.67								15,657.67	Redemption—Not Presented
Debentures Matured and										Debentures Matured and
Outstanding—1933	1,460.00								1,460.00	Outstanding—1933
									1,150,664.47	TOTAL—GENERAL
Electric Light										Electric Light
Replacement of Fixed Assets	43,894.44	100,000.00			2,413.19	Receipts Sale of Equipment—Victoria Park				
						Calgary Power				
						re Sub-station	2,400.00			
						General Machinery Ltd.	9,625.00	12,025.00	1,856.00	Replacement of Fixed Assets
						Inventory Adjustment		1,931.36		
Interest on Consumers' Deposits	15,063.46	5,500.00			423.99			1,705.10	19,282.35	Interest on Consumers' Deposits
Waterworks										Waterworks
New Equipment	36,394.24	150,000.00			6,201.45			49,147.01	143,448.68	New Equipment
Interest on Consumers' Deposits	7,134.89	1,000.00			96.88			236.78	7,994.19	Interest on Consumers' Deposits
Transit System										Transit System
Amortization of Fixed Assets	392,345.83	30,000.00			9,364.81	Fire Loss	13,931.60		604,248.94	Amortization of Fixed Assets
						Salvage	7,006.41			
						Revenue Surplus	151,600.29			
Hospitals										Hospitals
Trust Funds	34,311.91				776.95	Donations	78,395.13	101,266.11	12,217.88	Trust Funds
Purchase of New Equipment	29,952.50				176.70	Rents				



REPORT  
of the  
CIVIC EMPLOYEES'  
PENSION FUND



of the  
CITY OF CALGARY  
as at  
DECEMBER 31st, 1953





## CIVIC EMPLOYEES PENSION FUND

March 19, 1954.

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

The Trustees of the Pension Fund for City Employees present the annual report of that Fund for the year ended December 31st, 1953.

At December 31st, 1953, 1395 employees were contributing to the Fund from the following departments and boards:

Electric Light Department .....	144	
Transit System .....	326	
Waterworks Department .....	163	
Hospital Department .....	188	
Paving Department .....	16	
General Department .....	420	
Calgary Library Board .....	20	
Calgary Public School Board .....	113	
Calgary Separate School Board .....	5	1395

Movement of Members during the year was:

As at December 31st, 1952 .....	1066	
Add: New Members 1953 .....	467	
	1533	
Deduct: Deceased 1953 .....	5	
Pensioned 1953 .....	21	
Resigned .....	112	138
		1395

Pensions are being paid to 276 former employees or their widows.

Assets of the Fund, not including Accrued Liability, amounted to \$3,221,211.75, made up of the following assets:

Bonds—Government of Canada, Provinces of Canada, Cities and School Districts—book value .....	\$2,926,238.41
Note—The Par Value of the above bonds is \$2,951,291.48.	
Cash—Bank of Montreal .....	168,146.81
Accrued Interest on Investments .....	44,526.47
Accounts Receivable:	
Contributions on account of December, 1953 salaries and wages collectible January 15, 1954 .....	48,272.59
Deficiency Earnings .....	18,615.58
Deferred Charges .....	15,411.89
	<u>\$3,221,211.75</u>

Accruals to and disbursements from the Fund in 1953 were:  
 Fund as at December 31, 1952 ..... \$2,796,846.61

Add: Cash Receipts—

Members' % Contributions—

City of Calgary Employees .....	\$180,604.90	
Calgary Public Library Employees .....	3,286.10	
Calgary Public School Employees .....	15,825.97	
Calgary Separate School Employees .....	927.05	
Special Contribution .....	499.80	201,143.82

Employers' % Contributions—

City of Calgary .....	171,175.22	
Calgary Public Library Board .....	3,040.30	
Calgary Public School Board .....	13,954.83	
Calgary Separate School Board .....	739.97	
Special Contribution .....	499.80	189,410.12

Interest on Accrued Liability—

City of Calgary .....	107,595.47	
Calgary Public Library Board .....	2,528.33	
Calgary Public School Board .....	10,793.18	
Calgary Separate School Board .....	848.54	121,765.52

Deficiency Earnings 1953 .....	18,615.58
Investment Earnings .....	94,415.57
Increase of Accrued Interest .....	11,948.16
Increase of Accounts Receivable .....	10,616.90
Amortization of Investments .....	1,432.29

\$3,446,194.57

Less: Disbursements:

Pensions Paid .....	\$185,091.98	
Death Benefits Paid .....	4,783.87	
Contributions Refunded .....	35,106.97	224,982.82
		<u>\$3,221,211.75</u>

Costs of administration of the Fund are being paid by the City of Calgary and the Contributing Boards.

The Earnings of the Fund were less than the required amount by \$18,615.58.

Requirements .....	\$248,286.82
Earnings .....	229,671.24
	<u>\$ 18,615.58</u>

This deficiency is recoverable from the City of Calgary and the Contributing Boards under the provisions of the Pension Fund Bylaw. It appears in the Financial Statement as an Account Receivable and is \$5,360.07 less than that of 1952.

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We attach the report, balance sheet and other financial statements as submitted by the Auditors to the Trustees, Harvey, Morrison and Company, Chartered Accountants.

This report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.

(sgd.) E. A. Hookway, Commissioner of Finance, Trustee.

(sgd.) E. M. Bredin, City Solicitor, Trustee.

(sgd.) W. Garnett, Trustee.

(sgd.) F. C. Bodie, Trustee.

(sgd.) A. Wm. Northover, Secretary.

Lougheed Building,  
Calgary, Alberta.  
18th March, 1954.

Board of Trustees,  
The Pension Fund for Civic Employees,  
Calgary, Alberta.

Dear Sirs:

We have completed our audit of the books of account of the Pension Fund for Civic Employees of the City of Calgary for the year ended 31st December, 1953, and attach hereto the following statements which we have verified with the books:

1. Balance Sheet as at 31st December, 1953.
2. Statement of cash receipts and payments for the year 1953.
3. Statement of revenue and interest requirements for the year 1953.

The investments of the Fund and the percentages of these investments (par value) to the total held are as shown hereunder together with a comparison with 1952:

	Par Value 1953	% to Total 1953	% to Total 1952
City of Calgary .....	\$1,323,924.82	44.86%	48.47%
School Districts .....	498,366.66	16.88	15.13
Towns .....	20,000.00	.68	.79
Other Cities .....	306,000.00	10.37	6.48
Provinces .....	203,000.00	6.88	11.53
Provincial Guarantee .....	257,000.00	8.71	3.97
Government of Canada .....	153,000.00	5.18	13.63
Do. Guaranteed .....	190,000.00	6.44	
	<u>\$2,951,291.48</u>	<u>100.00%</u>	<u>100.00%</u>

The earnings of the Fund for 1953 are \$18,615.58 below the necessary requirements calculated at an interest rate of  $4\frac{1}{2}\%$ . Under the provisions of the Civic Pension Fund By-Law, the deficiency is recoverable from the City of Calgary, the School Boards and the Library and is shown on the balance sheet as an account receivable.

Certain exchanges in debentures held were made during the year with a resultant loss of \$15,411.89. These exchanges were made for the purpose of increasing the annual income and the aforementioned loss will be amortized over the lifetime of the new debentures acquired.

Yours faithfully

HARVEY, MORRISON & CO.,  
Chartered Accountants.

# THE PENSION FUND FOR CIVIC EMPLOYEES OF THE CITY OF CALGARY

BALANCE SHEET AS AT 31st DECEMBER, 1953

ASSETS		LIABILITIES	
<b>Accrued Liability</b>		<b>Deferred Investment Income</b>	
City of Calgary	\$2,391,008.00		\$ 738.92
Calgary Public Library	51,863.00	<b>Pension Reserve</b>	
Calgary Public School Board	239,848.00	Balance at Credit	\$7,170,553.34
Calgary Separate School Board	17,406.00		
	\$2,700,125.00	<b>Deduct</b>	
<b>Investments</b>		Death Benefits Paid	\$ 129,849.89
Debtures of—		Pensions Paid	1,127,471.32
Government of Canada—Provinces of Canada—			5,913,232.13
Cities and School Districts.		Death Benefits Accrued	1,500.00
(Par value \$2,951,291.48).		Special Annuity Reserve	5,865.70
Book value—being amortized cost	2,926,238.41		
Accrued Interest on Investments	44,326.47	<b>Earnings Deficiency</b>	
<b>Accounts Receivable</b>		Investment Income	\$ 880,397.83
Members' and Employers' Contributions and Interest for the month of December, 1953 received in January, 1954	48,272.59	Interest on Accrued Liability	1,062,473.70
Earnings Deficiency 1953—Recoverable	18,615.53		\$1,942,871.53
Unamortized loss on exchange of debentures for the purpose of increasing the annual income	15,411.89	Deduct: Interest Requirements	1,961,487.11
Cash in Bank of Montreal, 31st December, 1953	168,146.81	Deficiency 1953—Recoverable—	
		See Contra	\$ 18,615.58
			<u>\$5,921,336.75</u>

Calgary, Alberta, 18th March, 1954.

We have examined the balance sheet of the Pension Fund for Civic Employees of the City of Calgary as at 31st December, 1953, and the statement of receipts and disbursements and statement of interest requirements for the year ended on that date and have obtained all the information and explanations we have required. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

All of the investments have been inspected by us and found to be in accordance with the records.

In our opinion the above balance sheet and accompanying statement of receipts and disbursements and statement of revenue and interest requirements are properly drawn up so as to exhibit a true and correct view of the state of affairs of the Fund as at 31st December, 1953, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the Fund.

HARVEY, MORRISON & CO., Chartered Accountants.

## THE PENSION FUND FOR CIVIC EMPLOYEES

## STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

## RECEIPTS

Cash in Bank, 1st January, 1953 .....		\$193,387.19
<b>Members' Contributions—</b>		
City of Calgary Employees:		
Electric Light Department .....	\$ 24,632.85	
Transit System .....	48,670.20	
Waterworks Department .....	22,589.92	
Hospitals .....	18,974.86	
Paving Department .....	3,049.91	
General Departments .....	62,687.16	
Calgary Public Library Employees .....	3,286.10	
Calgary Public School Board Employees .....	15,825.97	
Calgary Separate School Board Employees .....	927.05	
Special Contributions .....	499.80	201,143.82
<b>City of Calgary Contributions—</b>		
Electric Light Department .....	\$ 22,620.18	
Transit System .....	45,946.60	
Waterworks Department .....	21,426.87	
Hospitals .....	18,161.81	
Paving Department .....	3,246.64	
General Departments .....	59,773.12	
Special .....	499.80	171,675.02
Interest on Accrued Liability .....		107,595.47
<b>Employer's Contribution—</b>		
Short Earnings—1952 .....		23,975.65
<b>Calgary Public Library—</b>		
Contributions .....	\$ 3,040.30	
Interest on Accrued Liability .....	2,528.33	5,568.63
<b>Calgary Public School Board—</b>		
Contributions .....	\$ 13,954.83	
Interest on Accrued Liability .....	10,793.18	24,748.01
<b>Calgary Separate School Board—</b>		
Contributions .....	\$ 739.97	
Interest on Accrued Liability .....	848.54	1,588.51
Investment Income .....	\$ 98,818.78	
Deduct: Accrued Interest Paid .....	4,403.21	94,415.57
		<u>\$824,097.87</u>

## OF THE CITY OF CALGARY

FOR THE YEAR ENDING 31st DECEMBER, 1953

## DISBURSEMENTS

Investments Purchased—	Par Value	Cost
City of Calgary ..... 4½%	\$ 307,628.47	\$ 307,628.47
City of Calgary ..... 3½	1,000.00	920.00
City of Shawinigan Falls 5	15,000.00	15,768.75
City of Montreal ..... 4	25,000.00	24,292.50
City of Victoria ..... 3¾	5,000.00	4,468.00
City of Vancouver ..... 3	4,000.00	3,390.00
City of Toronto ..... 4¾	31,000.00	30,103.60
City of Hamilton ..... 4	10,000.00	9,800.00
City of Quebec ..... 4½	15,000.00	15,000.00
City of Brandon ..... 4½	25,000.00	24,757.50
Prov. of New Brunswick - 4½	45,000.00	44,125.00
Prov. of Prince Edward Island ..... 4¾	25,000.00	24,875.00
Prov. of Nova Scotia --- 4¾	18,000.00	17,640.00
Hydro Electric Commis- sion of Ontario ..... 4¾	157,000.00	155,822.50
Montreal Metropolitan Commission ..... 4	13,000.00	12,398.75
Calgary Sch'l Dist. No. 19 4¾	25,000.00	25,832.50
Edmonton School Dist. - 4½	60,000.00	60,000.00
Edmonton R.C. School District No. 7 ..... 4¾	45,000.00	46,084.50
Canadian Nat'l Railways 3	190,000.00	176,225.00
	<u>\$1,016,628.47</u>	<u>\$ 999,132.07</u>

Investments Sold or Redeemed—	Selling Price	
City of Calgary ..... \$	204,549.70	\$ 203,743.00
Calgary School District No. 19	12,333.33	12,333.33
Province of Manitoba .....	75,000.00	74,437.50
Province of Ontario .....	100,000.00	100,000.00
Dominion of Canada .....	190,000.00	177,650.00
	<u>\$ 581,883.03</u>	<u>\$ 568,163.83</u>

Net Investments Purchased—	\$ 434,745.44	\$ 430,968.24
Pensions Paid .....		185,091.98
Death Benefits Paid .....		4,783.87
Claimable Contributions—Members .....		35,106.97
Cash in Bank, 31st December, 1953 .....		168,146.81
		<u>\$824,097.87</u>



# THE PENSION FUND FOR CIVIC EMPLOYEES OF THE CITY OF CALGARY

## STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1953

### Interest Requirements

Interest on the Fund at the rate of  $4\frac{1}{2}\%$  as calculated by the formula of Professor N. E. Sheppard

\$248,286.82

### Revenue

#### Interest on Accrued Liability—

City of Calgary	107,595.47
Calgary Public Library	2,333.84
Calgary Public School Board	10,793.18
Calgary Separate School Board	783.27
	<u>\$121,505.76</u>

#### Interest Income

Cash Received—Net	\$ 94,415.57
Deferred Income—1953 Proportion	369.46
Increase in Accrued Interest	11,948.16
	<u>\$106,733.19</u>

Add: Amortization of premiums on Debentures

1,432.29

#### Pension Fund Short Earnings—

(Deficit) 1953

18,615.58

\$248,286.82

\$248,286.82

REPORT  
of the  
Police Pension Fund



of the  
CITY OF CALGARY  
as at  
DECEMBER 31st, 1953



## POLICE PENSION FUND

March 24, 1954.

To His Worship the Mayor and Council,  
of the City of Calgary.

Ladies and Gentlemen:

The Police Pension Fund Trustees desire to submit their Twenty-sixth Annual Report on the administration of the Fund for the year ending December 31, 1953.

At the end of the fiscal year there were 179 members contributing to the Fund.

Members at December 31, 1952 .....	167	
New members .....	34	201
		<hr/>
Less:		
Deceased in 1953 .....	2	
Resigned in 1953 .....	19	
Transferred to General .....	1	22
		<hr/>
		179
		<hr/>

Pensions were being paid to 34 former members or their estates at December 31, 1953.

The Assets of the Fund other than the Accrued Liability amounted to \$575,779.95, made up as follows:

Investments—

Bonds—City, Provincial, School Districts, Government of Canada .....	\$537,570.08
Par Value of above bonds—\$545,960.95	
Accrued Interest .....	8,215.95
Accounts Receivable:	
Members' and City's Contribution .....	6,308.09
Earnings Deficiency—City of Calgary .....	1,734.59
Deferred Charges .....	7,940.37
Cash in Bank .....	14,010.87
	<hr/>
	<u>\$575,779.95</u>

At December 31, 1952 the Fund amounted to ..... \$510,845.48

During the year Receipts and Disbursements were as follows:

Receipts:—

Members' Contributions .....	\$ 32,729.86	
City's Contributions .....	31,178.89	
Interest on Accrued Liability .....	11,535.84	
Interest Earnings .....	16,560.98	
Donations and Fees (Court Costs) .....	5,454.41	
Increase in Accrued Interest .....	1,582.32	
Increase in Accounts Receivable .....	2,262.47	101,304.77

\$612,150.25

Add: Amortization of Discount and Profit on Redemption and Sale of Investments	457.05
---	--------

\$612,607.30

Disbursements:—

Pensions Paid .....	\$ 30,062.60	
Contributions Refunded: Members' .....	6,764.75	36,827.35

Fund as at December 31, 1953 ..... \$575,779.95

During the current year Interest Earnings were less than the requirements of the Fund in the amount of \$4,559.17.

Interest Requirements .....	\$ 34,800.64
Interest Earnings .....	30,241.47
	<u>\$ 4,559.17</u>

The Administration Expenses of the Fund were borne by the City.

As required by the By-law an Actuarial survey of the Fund will be made by Professor N. E. Sheppard, of the University of Toronto, as at December 31, 1953.

The books of the Fund have been audited and the Securities checked by the Fund's Auditors, Harvey, Morrison & Company, Chartered Accountants, and their Certificate of Audit appears on the accompanying Balance Sheet.

This Report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.

(sgd.) J. MacKenzie, Sergt., Trustee.

(sgd.) J. C. Stagg, Sergt., Trustee.

(sgd.) E. A. Hookway, Commissioner of Finance, Trustee.

(sgd.) E. M. Bredin, City Solicitor, Trustee.

(sgd.) D. Little, Secretary.

Lougheed Building,  
Calgary, Alberta.  
15th March, 1954.

The Board of Trustees,  
Police Department Pension Fund,  
Calgary, Alberta.

Dear Sirs:

We have completed our audit of the books of account of the Police Department Pension Fund of the City of Calgary for the year ended 31st December, 1953 and attach hereto the following statements which we have verified with the books:—

1. Balance Sheet as at 31st December, 1953.
2. Statement of cash receipts and disbursements for the year 1953.
3. Statement of revenue and interest requirements for the year 1953.

The investments of the Fund and the percentages of these investments (par value) to the total held are shown hereunder with a comparison with 1952:—

	Par Value 1953	% to Total 1953	% to Total 1952
City of Calgary .....	\$138,460.95	25.36%	45.91%
Other Cities and Towns .....	83,000.00	15.19	2.46
School Districts .....	91,500.00	16.77	8.93
Provinces .....	55,000.00	10.07	14.37
Provincial Guarantee .....	40,000.00	7.33	
Government of Canada .....	47,000.00	8.61	28.33
Do. Guaranteed	91,000.00	16.67	
	<u>\$545,960.95</u>	<u>100.00%</u>	<u>100.00%</u>

The earnings of the Fund for 1953 are \$4,559.17 below the necessary requirements calculated at an interest rate of  $4\frac{1}{2}\%$ . Under the provisions of the Police Pension By-Law the deficiency of \$4,559.17 less the surplus carried forward from previous years of \$2,824.58 or a net amount of \$1,734.59 is recoverable from the City of Calgary and is shown on the balance sheet as an account receivable.

Certain exchanges in debentures held were made during the year with a resultant loss of \$7,940.37. These exchanges were made for the purpose of increasing the annual income and the foregoing loss will be amortized over the lifetime of the new debentures acquired.

Yours faithfully,  
HARVEY, MORRISON & CO.,  
Chartered Accountants.

# POLICE DEPARTMENT PENSION FUND OF THE CITY OF CALGARY BALANCE SHEET AS AT 31st DECEMBER, 1953

ASSETS		LIABILITIES	
<b>City of Calgary—Accrued Liability</b>			
<b>Investments—</b>	<b>Par value Book value</b>	<b>Deferred Investment Income</b>	<b>\$ 842.21</b>
City of Calgary	\$138,460.95	Pension Reserve	\$1,082,383.95
Calgary School Dist. No. 19	8,500.00	Deduct: Death Benefits Paid	\$ 35,125.34
Calgary Roman Catholic School Dist. No. 1	12,000.00	Pensions Paid	251,093.71
Edmonton R.C. Sch'l Dist.	63,000.00		831,290.24
Lethbridge School Dist. No. 51	8,000.00	<b>Surplus Earnings</b>	
Town of Channel, Port Aux Basques	3,000.00	Investment Income	\$248,763.61
City of Brandon	10,000.00	Interest on Accrued Liability	105,502.62
City of Edmonton	14,000.00		\$354,266.23
City of Fort William	15,000.00	Interest Requirements	356,000.82
City of London	16,000.00	Deficiency Recoverable from City of Calgary—see Contra	\$ 1,734.59
City of Quebec	15,000.00		
City of Vancouver	5,000.00		
City of Victoria	5,000.00		
Prov. of New Brunswick	25,000.00		
Province of Newfoundland	30,000.00		
Hydro Electric Power Commission of Ontario	40,000.00		
Canadian Nation'l Railways	91,000.00		
Dominion of Canada	47,000.00		
	<u>\$545,960.95</u>		
<b>Accrued Interest Receivable</b>	<b>\$537,570.08</b>		
<b>Accounts Receivable—</b>	<b>8,215.95</b>		
Members' and Employers' Contributions and Interest for the month of December, 1953, received in January, 1954	6,308.09		
City of Calgary—Earnings Deficiency	1,734.59		
Deferred—			
Unamortized loss on exchange of debentures for the purpose of increasing the annual income.	7,940.37		
Cash in Bank of Montreal, 31st December, 1953	14,010.87		
	<u>\$832,132.45</u>		
			<u>\$832,132.45</u>



Calgary, Alberta, 15th March, 1954.

We have examined the balance sheet of the Police Department Pension Fund of the City of Calgary as at 31st December, 1953, and the statement of receipts and disbursements and statement of revenue and interest requirements for the year ended on that date and have obtained all the information and explanations we have required. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the above balance sheet and accompanying statement of receipts and disbursements and statement of revenue and interest requirements are properly drawn up so as to exhibit a true and correct view of the state of affairs of the Fund as at 31st December, 1953, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the Fund.

HARVEY, MORRISON & CO., Chartered Accountants.

# STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1953

Interest Requirements		Revenue	
Interest Requirements	\$ 34,800.64	Interest on Accrued Liability	\$ 11,535.84
		Investment Income—	
		Increase in Accrued Interest	\$ 1,582.32
		Cash Received—Net	16,560.98
		Deferred Income—1953 Proportion	105.28
			<u>\$ 18,248.58</u>
		Add: Amortization of Debenture	
		Premiums and Discounts	457.05
			<u>18,705.63</u>
		Pension Fund Short Earnings (deficit) 1953	4,559.17
	<u>\$ 34,800.64</u>		<u>\$ 34,800.64</u>

# STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31st DECEMBER, 1953

## Receipts

Cash in Bank, 1st January, 1953	\$ 10,194.97
Members' Percentage Contributions	32,729.86
City's Percentage Contributions	31,178.89
Interest on Accrued Liability	11,535.84
Donations and Fees (Court Costs)	5,454.41
Interest on Investments—	
Cash Received	\$18,097.61
Less: Accrued Interest Paid	1,536.63
	<u>16,560.98</u>

## Disbursements

Investments Purchased—	Par Value	Cost
City of Fort William	4¾% \$ 15,000.00	\$ 15,000.00
City of Victoria	3	5,000.00
City of Calgary	3½	2,000.00
City of Edmonton	3	5,000.00
City of Edmonton	3½	5,000.00
City of Quebec	4½	15,000.00
City of London	4¾	16,000.00
City of Brandon	4½	10,000.00
Province of New Brunswick	4½	25,000.00
Edmonton Sch'l Dist.	4½	50,000.00
Hydro Electric Power Comm'n of Ontario	4¾	40,000.00
Can. Nat'l Railways	3	91,000.00
		<u>\$279,000.00</u>
		\$269,817.50

## Less: Investments Redeemed or Sold—

Govt. of Canada	3	\$ 91,000.00	Selling Price
City of Calgary	3½	47,937.38	\$ 85,085.00
City of Calgary	3	29,258.89	47,103.88
City of Calgary	2¾	10,000.00	29,258.89
Prov. of Manitoba	4	30,000.00	9,753.00
Prov. of Ontario	4	10,000.00	29,775.00
Calgary School Dist.			10,025.00
No. 19	5	1,000.00	1,000.00
Edmonton Sch'l Dist.	4½	1,000.00	1,000.00
		<u>\$220,196.27</u>	\$213,000.77

## Net Investments Purchased—

Net Investments Purchased—	\$ 58,803.73	\$ 56,816.73
Claimable Contributions—Members		6,764.75
Pensions Paid		30,062.60
Cash in Bank of Montreal, 31st December, 1953		14,010.87
		<u>\$107,654.95</u>

REPORT  
of the  
Fire Pension Fund



of the  
CITY OF CALGARY  
as at  
DECEMBER 31st, 1953



## FIRE DEPARTMENT PENSION FUND

April 5th, 1954.

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

The Fire Pension Fund Trustees present their report on the operations of the Fund for 1953.

At December 31st, 1953, there were 222 Fire Department employees contributing to the Fund.

Members at December 31st, 1952 .....	216		
Add: New members 1953 .....	21		
			237
Less: Resigned, 1953 .....	11		
Pensioned, 1953 .....	2		
Deceased, 1953 .....	2	15	222

Thirty-one former members or their widows were receiving pensions at the end of the year under review.

Assets of the Fund at the end of the year, not including the Accrued Liability were:—

Bonds, Government of Canada, Provincial, Cities and School

Boards. Book Value ..... \$552,338.88

Note:—The Par Value of the above bonds is \$559,334.49.

Accrued Interest .....	7,854.74
Cash, Bank of Montreal .....	6,762.51

Accounts Receivable:—

Contributions on account of December, 1953

Salaries, collectible January 15, 1954 ..... \$ 8,040.42

Deficiency Earnings .....	4,751.30	12,791.72
---------------------------	----------	-----------

Deferred Charges to Earnings .....	7,533.17
------------------------------------	----------

\$587,281.02

Accruals to and Disbursements from the Fund in 1953 were:—		
Fund as at December 31st, 1952 .....		\$516,717.20
Add: Cash Receipts:		
Members' % Contributions .....	38,290.30	
City's % Contributions .....	43,071.50	
Interest on Accrued Liability .....	16,432.80	
Interest on Investments .....	17,001.03	
Donations .....	215.00	
Increase of Accrued Interest .....	1,248.13	
Amortization of Premiums .....	312.88	
		<u>\$633,288.84</u>
Less: Decrease in Accounts Receivable .....	801.54	
		<u>\$632,487.30</u>
Less: Disbursements:		
Pensions Paid .....	\$38,307.69	
Contributions Refunded .....	6,898.59	45,206.28
		<u>\$587,281.02</u>

The earnings of the Fund in 1953 were \$4,751.30 less than the amount required by the terms of the Bylaw.

Requirements .....	\$39,809.72
Earnings .....	35,058.42
	<u>\$ 4,751.30</u>

This is recoverable from the City of Calgary and appears as an Account Receivable in the Financial Statements.

The Fund is due to be revaluated and arrangements have been made for this revaluation by Professor N. E. Sheppard, M.A., of the University of Toronto.

The attached certificate of audit and financial statements are submitted by Harvey, Morrison & Co., chartered accountants.

This report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.  
 (sgd.) J. M. Miller, City Clerk, Trustee.  
 (sgd.) E. M. Bredin, City Solicitor, Trustee.  
 (sgd.) C. F. Hepkinson, Trustee.  
 (sgd.) C. Harrison, Trustee.  
 (sgd.) A. Wm. Northover, Secretary.

Lougheed Building,

Calgary, Alberta.

15th March, 1954.

Board of Trustees,  
Fire Department Pension Fund,  
Calgary, Alberta.

Dear Sirs:

We have completed our audit of the books of account of the Fire Department Pension Fund of the City of Calgary for the year ended 31st December, 1953, and attach hereto the following statements which we have verified with the books:

1. Balance Sheet as at 31st December, 1953.
2. Statement of cash receipts and disbursements for the year 1953.
3. Statement of revenue and interest requirements for the year 1953.

The investments of the Fund and the percentages of these investments (par value) to the total held are as shown hereunder with a comparison with 1952:—

	Par Value	% to Total	% to Total
	1953	1953	1952
City of Calgary .....	\$148,834.49	26.61%	43.26%
Other Cities .....	51,000.00	9.11	1.24
School Districts .....	119,500.00	21.36	11.22
Provinces .....	131,000.00	23.43	15.65
Provincial Guaranteed .....	36,000.00	6.44	
Government of Canada .....	54,000.00	9.65	28.63
Do. Guaranteed .....	19,000.00	3.40	
	<u>\$559,334.49</u>	<u>100.00%</u>	<u>100.00%</u>

The earnings of the Fund for 1953 are \$4,751.30 below the necessary requirements calculated at an interest rate of  $4\frac{1}{2}\%$ . Under the provisions of the Fire Pension Fund By-Law, the deficiency is recoverable from the City of Calgary and is shown on the balance sheet as an account receivable.

Certain exchanges in debentures held were made during the year with a resultant loss of \$7,533.17. These exchanges were made for the purpose of increasing the annual income and the foregoing loss will be amortized over the lifetime of the new debentures acquired.

Yours faithfully,

HARVEY, MORRISON & CO.,  
Chartered Accountants.



# FIRE DEPARTMENT PENSION FUND OF THE CITY OF CALGARY BALANCE SHEET AS AT 31st DECEMBER, 1953

ASSETS		LIABILITIES	
City of Calgary—Accrued Liability	\$365,175.00	Deferred Investment Income	\$ 508.60
Investments—		Pension Reserve	\$1,195,697.67
City of Calgary	\$148,834.49	Deduct:	
Calgary School Dist. No. 19	44,500.00	Death Benefits Paid	\$ 42,500.00
Calgary R.C. School Dist.	45,234.18	Pensions Paid	201,250.25
No. 1	8,000.00		243,750.25
Edmonton R.C. School Dist.	59,000.00	Surplus Earnings	
No. 7	58,975.56	Investment Income	\$ 204,904.34
Lethbridge School Dist.		Interest on Accrued Liability—	
No. 51	8,000.00	City of Calgary	126,891.89
City of Brandon	10,000.00		
City of Edmonton	5,000.00	Interest Requirements	\$ 331,796.23
City of Fort William	15,000.00		336,547.53
City of Hamilton	13,000.00	Deficiency recoverable from City of	
City of Vancouver	5,000.00	Calgary—see Contra	\$ 4,751.30
City of Victoria	2,000.00		
City of Winnipeg	1,758.80		
Prov. of New Brunswick	1,000.00		
Prov. of Newfoundland	25,000.00		
Prov. of Ontario	24,847.43		
Hydro Electric Commission of Ontario	40,000.00		
Canadian Nat'l Railways	60,112.32		
Government of Canada	36,000.00		
	19,000.00		
	54,000.00		
	54,002.17		
	\$559,334.49		
Accrued Interest Receivable	\$552,338.88		
Accounts Receivable—	7,854.74		
Members' and Employers' Contributions and Interest for the month of December, 1953 received in January, 1954	8,040.42		
City of Calgary—Earnings Deficiency	4,751.30		
Deferred—			
Unamortized loss on exchange of debentures for the purpose of increasing the annual income	7,533.17		
Cash in Bank of Montreal, 31st December, 1953	6,762.51		
	\$952,456.02		

\$952,456.02

Calgary, Alberta, 15th March, 1954.

We have examined the balance sheet of the Fire Department Pension Fund of the City of Calgary as at 31st December, 1953, and the statement of receipts and disbursements and statement of revenue and interest requirements for the year ended on that date and have obtained all the information and explanations we have required. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the above balance sheet and accompanying statement of receipts and disbursements and statement of revenue and interest requirements are properly drawn up so as to exhibit a true and correct view of the state of affairs of the Fund as at 31st December, 1953, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the Fund.

HARVEY, MORRISON & CO., Chartered Accountants.

## STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1953

Interest Requirements		Revenue	
Interest at 4½% on the Fund, as calculated by the formula of Professor N. E. Sheppard .....		Interest on Accrued Liability .....	\$ 16,432.80
\$ 39,809.72		Investment Income—	
		Cash Received—Net .....	\$ 17,001.03
		Deferred Income—1953 Proportion .....	63.58
		Increase in Accrued Interest .....	1,248.13
		18,312.74	
		Add: Net Amortization of debenture premiums and discounts .....	312.88
		Pension Fund Short Earnings (Deficit) 1953 .....	4,751.30
			<u>\$ 39,809.72</u>
			<u>\$ 39,809.72</u>

## STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31st DECEMBER, 1953

## Receipts

Cash in Bank, 1st January, 1953	\$ 8,981.03
Members' Percentage Contributions	38,290.30
City's Percentage Contributions	43,071.50
Interest on Accrued Liability	16,432.80
Donations	215.00
Interest on Investments—	
Cash Received	\$18,595.05
Less: Accrued Interest Paid	1,594.02

## Disbursements

Investments Purchased—	Par Value	Cost
City of Ft. William 4¾ %	\$ 15,000.00	\$ 15,000.00
City of Victoria ¾	2,000.00	1,747.50
Canadian National Railways 3	19,000.00	17,622.50
Prov. of Ontario 3	66,000.00	59,730.00
Hydro Electric of Ontario 4¼	36,000.00	35,730.00
City of Hamilton 4¼	13,000.00	12,759.40
Prov. of New Brunswick 4½	25,000.00	24,843.75
City of Edmonton ¾	5,000.00	4,337.50
Calgary School Dist. No. 19 4¾	25,000.00	25,832.50
Edmonton School District 4½	40,000.00	40,000.00
City of Brandon 4½	10,000.00	9,903.00
	<u>\$256,000.00</u>	<u>\$247,506.15</u>

## Less: Redeemed or

Sold—	%	Selling Price
Dominion of Canada 3	\$ 85,000.00	\$ 79,475.00
Prov. of Manitoba 4	26,000.00	25,805.00
City of Calgary 3	20,000.00	20,000.00
Prov. of Ontario 4	10,000.00	10,000.00
City of Calgary ¾	40,000.00	39,012.00
City of Calgary ¾	1,191.28	1,191.28
	<u>\$182,191.28</u>	<u>\$175,483.28</u>

\$ 72,022.87

## Net Investments Purchased—\$ 73,808.72

Claimable Contributions—Members	6,898.59
Pensions Paid	38,307.60
Cash in Bank, 31st December, 1953	6,762.51

\$123,991.66\$123,991.66

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# Financial Statements

of the

## CITY OF CALGARY

for the

YEAR ENDING DECEMBER 31st,  
1954

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### REPORTS

of the

**CIVIC EMPLOYEES' PENSION FUND**  
**POLICE PENSION FUND**

and the

**FIRE PENSION FUND**

of the City of Calgary as at December 31st 1954





# CITY OF CALGARY

## Financial Statistics, 1954

MUNICIPALITY OF THE CITY OF CALGARY  
PROVINCE OF ALBERTA

### Assessment:—

Assessed Value for Taxation, 1954 .....	\$189,616,880.00
Exemptions not included in above (land) ....	\$22,347,720.00
Improvements (60%) .....	22,418,530.00
	<u>44,766,250.00</u>

Analysis of 1954 Mill Rate with allocation of Government Grant-in-Aid  
for 1954:—

	1954 Mill Rate	Percentage of Grant	Net Mill Rate
General Municipal Purposes .....	16.3391	1.8216	14.5175
General Debenture Interest and Principal .....	7.9335	.8845	7.0490
Hospitalization .....	7.4391	.8293	6.6098
Library .....	.9131	.1018	.8113
City Levy .....	32.6248	3.6372	28.9876
Public School .....	19.1483	2.1347	17.0136
Separate School .....	2.2495	.2507	1.9988
	<u>54.0226</u>	<u>6.0226</u>	<u>48.0000</u>
Total accumulated Tax Arrears at end of fiscal year, 1954 .....			\$ 621,180.37
Amount of 1954 Tax Levy (including General, Local Improve- ments, Business, etc., including Penalties, less Discount allowed) .....			11,425,621.08
Amount of 1954 Tax Levy Uncollected .....			522,041.93

### Assets and Liabilities:—

Value of Municipality's Assets, at 31st December, 1954 .....	56,762,850.72
Total Debenture Debt (as divided below) .....	41,485,661.71

### Analysis of Debenture Debt:—

Total Outstanding Debentures, 31st December, 1954 .....	41,485,661.71
Due from Electric Light and Power—	
Debenture Account .....	\$ 500,000.00
Due from Waterworks—Debenture Account .....	8,916,138.92
Due from Transit System—Debenture Account .....	1,765,000.00
Due from Local Imp. (Property Share) .....	7,814,330.27
General including Hospitals and City Share of Local Improvements .....	22,490,192.52
	<u>\$41,485,661.71</u>
	<u>\$41,485,661.71</u>

Net Result after deducting  
Operating Expenses, De-  
preciation and Debt  
Charges.

**Public Utilities:—**

Results for year ending 31st December, 1954:—

Electric Light and Power (transferred to General Revenue) .....	Surplus \$	684,688.37
Waterworks (transferred to Reserve for New Equipment) .....	Surplus	33,999.34
Transit System (transferred to Reserve for Amortization) .....	Surplus	105,438.54
		<u>\$ 824,126.25</u>

**Hospitals:—**

Cost to Ratepayers, including Special Hospitalization Plan merged in General Account, 1954 .....	\$	1,368,485.49
--	----	--------------

**General Information:—**

Present Population .....	168,840	
Population 5 years ago .....	112,145	
Area of Municipality—Acres .....	31,794	
Percentage of Improvement Taxes in 1954 .....	60%	
Percentage of Land Taxes in 1954 .....	100%	
Amount of Tax Sale Lands held at 31st December, 1954 .....		-1,836,821.65

**Land Sales:—**

The total Land Sales for the year, 1954 .....	\$1,215,844.13	
The cost to the City — that is, the amount of taxes outstanding against the properties when they were acquired—of the Lands sold in 1954 was .....	48,713.66	1,167,130.47

Amount of Arrears of Taxes collected during 1954, including lands taken over by the City as settlement for Taxes under the Tax Recovery Act—

Cash Collections .....	\$ 339,272.39	
Cash Collections (Redemption Account) .....	1,058,880.79	1,398,153.18

Lands forfeited in 1954 .....		4,368.70
-------------------------------	--	----------

Amount of School Debentures—31st December, 1954:—

Public School .....	\$6,381,088.33	
Separate School .....	1,542,900.00	7,923,988.33

Total other Liabilities including Floating Debts .....		5,082,332.68
--	--	--------------

Total Cash Receipts and Disbursements, 1954:—

General (including Hospital) .....		45,986,528.33
Electric Light and Power .....		5,499,457.53
Waterworks .....		2,909,686.94
Transit System .....		2,869,487.62

Grand Total - \$57,265,160.42

Current Revenue (General only) 1954 .....	\$14,697,046.85
Current Expenditure (General only) 1954 .....	14,692,808.68

Surplus.....\$ 4,238.17

# GENERAL CAPITAL DEBT AS AT 31st DECEMBER, 1954

## Capital Funds:—

The City's Capital Liability as at the end of 1953 was ----- \$31,833,178.70

During the year 1954 Debentures were issued for the following purposes:—

Hospital—Nurses' Home .....	\$ 700,000.00
Boiler Plant and Perley Wing .....	300,000.00
Furnishings .....	150,000.00
Electric Light Extensions .....	500,000.00
Waterworks Extensions .....	2,000,000.00

## General Departments:—

Local Improvements .....	3,453,000.00	
Streets .....	464,000.00	
Storm Sewers .....	1,875,000.00	
Storm Trunk Sewers .....	508,000.00	
Sewage Disposal Plant .....	500,000.00	
Airport .....	500,000.00	
Elboya Bridge .....	250,000.00	
Mewata Bridge .....	360,000.00	
City Yards—Manchester .....	300,000.00	
Belfast Bridge .....	90,000.00	
Off Street Parking .....	500,000.00	12,450,000.00
		<hr/>

Deduct: Redemption, 1954 ----- \$44,283,178.70

----- 2,458,316.90

Capital Liability—31st December, 1954 ----- \$41,824,861.80

Summary of Capital Expenditures for the year, together with the source of Funds on Capital Account:—

Total Capital Expenditure—1954, including the Hospitals, Waterworks, Electric Light and Transit System .....	11,569,514.14
Repaid to Revenue .....	162,960.45
Liabilities reduced .....	42,050.69

Capital Funds expended ----- 11,774,525.28

Capital Funds on hand—31st December, 1954 ----- 2,457,038.54

\$14,231,563.82

The above Expenditures and Assets on hand were financed by:—

Capital Funds on hand—1st January, 1954 ____ \$	852,161.23	
Sale of Debentures, 1954 .....	12,450,000.00	
Contribution re. Mewata Bridge—Province of Alberta and Government of Canada .....	850,000.00	
Donations re. Hospital .....	5,675.91	
Capital Inventoried Supplies used .....	73,726.68	14,231,563.82
	<hr/>	<hr/>

**Gross Debt:—**

Treasury Bills on Capital Account .....	339,200.09	
Debentures .....	<u>41,485,661.71</u>	<u>41,824,861.80</u>

**Deduct:**

Electric Light and Power .....	500,000.00	
Waterworks .....	\$8,916,138.92	
Treasury Bills on Capital Acct.....	<u>316,790.56</u>	<u>9,232,929.48</u>
Transit System .....	1,765,000.00	
Local Improvements—Property Share .....	<u>7,814,330.27</u>	<u>19,312,259.75</u>

Gross General Capital Debt (including Hospitals .....) \$ 22,512,602.05

Assessment — 1955 ..... \$219,624,555.00

Gross Borrowing Power—20% of Assessment ..... \$ 43,924,911.00

Sec. 628 of The City Act—1951 Statutes of Alberta, Chap. 9 and Amendments)

D. E. BATCHELOR,  
Commissioner of Finance.

Annual  
Financial Statements



of the  
CITY OF CALGARY

for the  
YEAR ENDING DECEMBER 31st,  
1954

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INDEX—See End of Book

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BURNAND PRINTING CO. LTD., CALGARY, ALTA.





Office of the Commissioners,  
Calgary, Alberta.

16th June, 1955.

His Worship the Mayor and Council.  
City of Calgary,  
Calgary, Alberta.

Ald. Mrs. Wilkinson and Gentlemen:

Pursuant to the requirements of the City Act, there is presented herewith the Financial Report on the operations of the City General Departments, the Hospitals and the Utilities, together with reports on the Civic, Police and Fire Pension Funds, for the fiscal period January 1st to December 31st, 1954.

Your attention is directed particularly to the detailed report on the Financial position of the City by Messrs. Harvey, Morrison and Company, Chartered Accountants, Auditors to the City of Calgary, on Pages 1—10 inclusive. The Financial Report comprises the following:

**Balance Sheets:**

- (1) Consolidated Balance Sheet.
- (2) General Departments Balance Sheet.
- (3) Hospitals Balance Sheet.
- (4) Electric Light, Waterworks and Transit System Balance Sheets.

**Revenue and Expenditures:**

Detailed Statements of Revenues and Expenditures are also shown for each of the above Divisions.

**Investments:**

Schedules of Investments held in the portfolios of the various Reserve, Trust and Pension Funds are also included.

**Miscellaneous:**

There is also shown certain other statistical information which should be of assistance in analyzing the City's financial position at the end of the Fiscal period.

**Cash Receipts and Disbursements:**

Appended below is a summary of the Cash Receipts and Disbursements for the Fiscal period compared with the prior year, and it is significant to note that our gross turnover is approaching 60 million dollars annually.

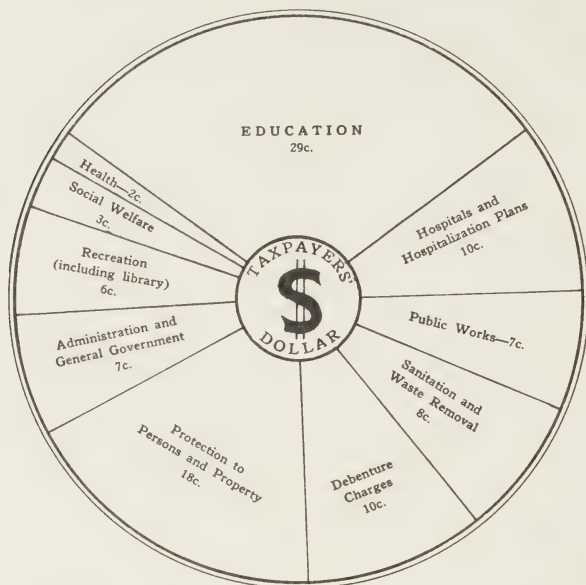
**TOTAL CASH RECEIPTS AND DISBURSEMENTS:**

	1953	1954
General (including Hospital) .....	\$41,277,797.58	\$45,986,528.33
Electric Light and Power .....	5,179,193.40	5,499,457.53
Waterworks .....	2,779,671.80	2,909,686.94
Transit System .....	2,851,825.75	2,869,487.62
GRAND TOTAL - - -	<u>\$52,088,488.53</u>	<u>\$57,265,160.42</u>

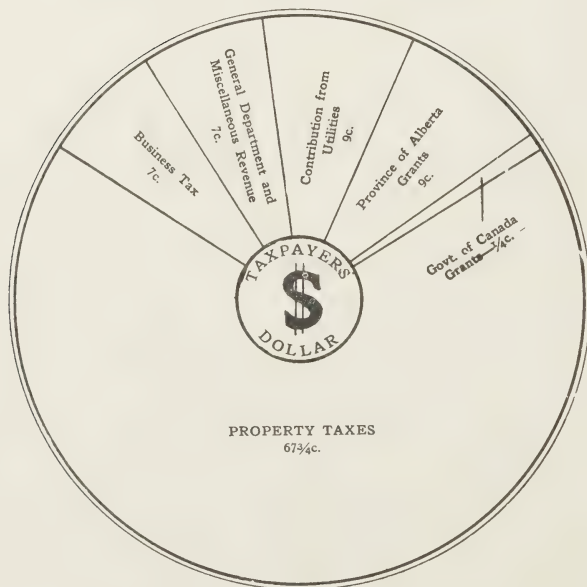
## Graphs.

With further reference to the Revenues and Expenditures for the year under review, the following Graphs illustrate the actual Revenue by sources and Expenditures by major functions of all the City General Departments.

HOW THE TAXPAYERS' DOLLAR WAS EXPENDED IN 1954



SOURCES OF THE CITY'S 1954 REVENUE



**Conclusion:**

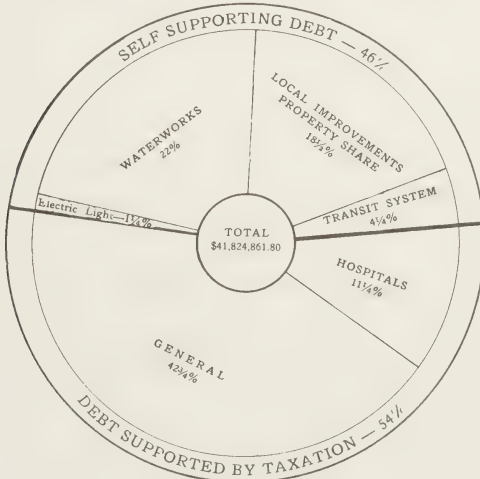
**Capital Position:**

The City's Total Capital Liability as at 31st December, 1954, amounted to \$41,824,861.80, an increase of \$9, 991,683.10 over the same period last year. This increase was brought about by the issuing of Debentures to finance the 1954 Capital Programme in the amount of \$12,450,000.00, while during the year Debenture Principal was retired in the amount of \$2,458,316.90, the difference between these two figures being the net increase referred to above. The following Graphs illustrate the distribution of the City's total capital debt as at 31st December, 1954. This is, however, exclusive of the debt of the Public and Separate School Boards.

CAPITAL DEBT HOLDERS AS AT DECEMBER 31st, 1954

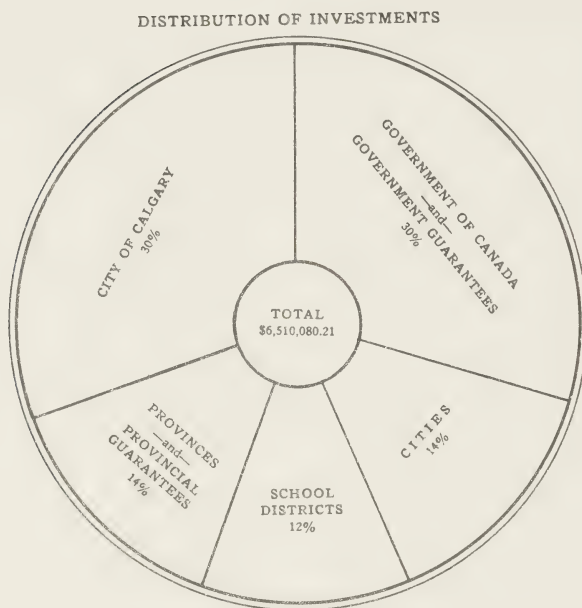


DISTRIBUTION OF CITY'S TOTAL CAPITAL DEBT AT DECEMBER 31st, 1954



### Investments:

Investments in the Pension Funds and all City Reserve and Capital Funds amounted to \$6,510,080.21 at the end of the Fiscal period. The distribution of Investments is illustrated in the following chart:



### Current Position:

As will be noted in the Auditors' Report, the City's Current Position improved by some \$318,404.10, and the Fiscal period ended with a Revenue surplus of \$4,238.17. The reassessment of the City which was commenced in 1953, was completed in 1954, and resulted in an assessment of \$219,624,-555.00 for the year 1955. Tax Collections for the year 1954 were maintained at a high level during which period 98.40% of the current levy being collected from all sources.

All of which is respectfully submitted.

D. E. BATCHELOR,  
Commissioner of Finance.



# Auditors' Report

Lougheed Building,  
Calgary, Alberta.  
20th April, 1955.

His Worship the Mayor and Council,  
Corporation of the City of Calgary,  
Calgary, Alberta.

In accordance with our audit contract, we have made an examination of the books of account of the Corporation of the City of Calgary, including its Utilities and the General Hospital, the Calgary Public School Board, the Calgary Separate School Board and the Calgary Public Library for the year 1954 and submit herewith the following statements which we have verified with the books:

## Balance Sheets as at 31st December, 1954:

Consolidated.  
City General Department.  
Electric Light and Power Department.  
Transit System Department.  
Waterworks Department.  
General Hospitals Department.

## Statements of Revenue and Expenditure for the year 1954:

City General Department.  
Electric Light and Power Department.  
Transit System Department.  
Waterworks Department.  
General Hospitals Department.

## Schedule of Investments as at 31st December, 1954:

### Other Authorities:

The statements of the Schools and Library Boards have been forwarded to the officials entitled thereto and do not form part of this report.

## REPORT ON THE CITY'S FINANCIAL POSITION

We give you hereunder our Report on the financial affairs of the City as reflected in the statements enumerated above.

### Assessment and Tax Collections—

A summary of assessment, mill rate and collection of taxes experienced during the year, compared with 1953 is as follows:

	1953	1954
Assessment .....	\$116,675,484	\$189,616,880
Mill Rate .....	65	48
Property Levy .....	\$ 7,572,046	9,064,344
Percentage of collections to current levy .....	96.16%	95.43%
Percentage of collections including arrears .....	99.35%	98.40%

The outstanding taxes at the end of 1954 amounted to \$621,180.37 as compared with \$430,232.64 a year ago.



## TOTAL EXPENDITURES

A comparative statement of the expenditures made by the City, other than on capital account and by its Utilities, for the years 1953 and 1954 is tabulated hereunder:

	1953	1954
Expenditures by City Departments .....	\$5,523,670	\$6,701,918
Demand by School Boards .....	3,593,100	4,014,762
Demand by Library Board .....	148,410	171,316
Debenture Charges .....	1,665,331	2,436,327
Hospital Deficit and Hospital By-Law		
Costs (Patients) .....	1,064,049	1,368,485
Operating result including Utilities (current		
year only—Surplus .....	\$ 29,307	
—Deficit .....		\$ 4,854

The above deficit for the year 1954 reflects the current year only. When the surplus for the year 1953 is carried forward the actual operating result for the year 1954 is a surplus of \$4,238.17.

## Summary of Revenue and Expenditure, 1954:

When the estimates for 1954 were prepared it was anticipated a surplus of \$46,279.96 would be the result of the City's operations for the year. The actual surplus for 1954 is \$4,238.17 or a decrease of \$42,041.79.

A reconciliation of the actual and estimated results is shown in the following tabulation:

Revenue—	Actual 1954	Estimated 1954
Taxation—Property .....	\$ 9,064,344.57	\$ 9,013,762.40
Local Improvement .....	1,022,858.96	1,022,858.96
Business .....	943,939.05	860,000.00
Sewer Services .....	191,646.70	200,000.00
	<u>\$11,222,789.28</u>	<u>\$11,096,621.36</u>
Fees, Licenses, Permits, etc. ....	\$ 868,795.03	\$ 836,157.36
Grants—Province of Alberta .....	\$ 1,182,961.75	\$ 1,130,000.00
Province of Alberta and		
Government of Canada re		
property and services taxes	97,515.56	135,710.00
C.P.R. re Hotel .....	34,500.00	36,000.00
	<u>\$ 1,314,977.31</u>	<u>\$ 1,301,710.00</u>
Utilities—Electric Light .....	\$ 1,027,630.85	\$ 945,914.01
Transit System—taxation		
of revenue .....	132,075.32	126,828.40
Waterworks—taxation of		
revenue and interest .....	123,186.78	121,106.88
	<u>\$ 1,282,892.95</u>	<u>\$ 1,193,849.29</u>
Surplus for 1953 (adjusted by		
\$1,500.00 re C.P.R. ....	\$ 7,592.28	\$ 9,092.28
Total Revenue .....	<u>\$14,697,046.85</u>	<u>\$14,437,430.29</u>
Increase in Actual Revenue over Estimates	<u>\$259,616.56</u>	

**Expenditure—**

	Actual 1954	Estimated 1954
Administration and General		
Government .....	\$ 888,220.08	\$ 788,117.05
Protection to Person and Property ..	2,443,452.24	2,406,018.53
Health .....	205,453.26	202,780.74
Social Welfare .....	368,816.28	358,124.40
Hospital charge to the Mill Rate and By-law Costs .....	1,368,485.49	1,350,751.32
Public Works .....	965,490.68	746,031.13
Sanitation and Waste Removal .....	1,062,492.03	958,784.02
Parks .....	659,304.93	675,107.07
Library .....	171,316.00	171,316.00
Service and other Departments .....	108,688.02	107,988.19
Debenture Charges .....	2,436,327.67	2,511,369.88
Education .....	4,014,762.00	4,014,762.00
Wages Increase allocated above .....		100,000.00
	<u>\$14,692,808.68</u>	<u>\$14,391,150.33</u>

Increase in Actual Expenditures over  
Estimates .....

\$301,658.35

**Reconciliation—**

Increased Expenditure over Estimates .....	\$301,658.35
Less: Increased Revenue over Estimates .....	259,616.56

Total Decrease of Actual Surplus for 1954, as compared  
with the Estimated Surplus .....

\$ 42,041.79

The City Transit System surplus of \$105,438.54 (estimated \$11,686.36) and the Waterworks Dept. surplus of \$33,999.34 (estimated \$37,303.25) have been transferred to reserves for the purchase and replacements of equipment.

Included in the Utilities operating charges are the undernoted items:

**Electric Light Department:**

	Actual 1954	Estimated 1954
Transfers to General Revenue—		
Contribution .....	\$ 90,000.00	\$ 90,000.00
Taxation of Gross Revenue and Rentals .....	252,942.48	254,794.48
Surplus for the year .....	684,688.37	600,775.83
	<u>\$ 1,027,630.85</u>	<u>\$ 945,570.31</u>

**Reserves—**

For New Equipment .....	\$ 100,000.00	\$ 100,000.00
Extensions and Improvements to the existing system .....	763,303.43	900,000.00
	<u>\$ 863,303.43</u>	<u>\$ 1,000,000.00</u>

The cost of the various improvements made during the year has been added to the Capital Assets acquired from Revenue Funds.

## Transit System

	Actual 1954	Estimated 1954
Depreciation .....	\$ 30,000.00	\$ 30,000.00
Accidents and Damages .....	35,000.00	35,000.00
Net operating surplus transferred to Reserve for Amortization .....	105,438.54	11,686.36
	<u>\$ 170,438.54</u>	<u>\$ 76,686.36</u>

The bank balance, securities and other assets in the Amortization Reserve now stand at \$584,004.24, being augmented during the year by the above appropriation with interest earnings and the sale of salvaged material. Expenditures totalling \$170,867.07 have been financed from Reserve Funds and have been added to the capital value of the Transit System.

Waterworks Department	Actual 1954	Estimated 1954
Reserve for New Equipment .....	\$ 200,000.00	\$ 200,000.00
Net Operating surplus transferred to Reserve for New Equipment .....	33,999.34	37,303.25
	<u>\$ 233,999.34</u>	<u>\$ 237,303.25</u>

The Reserve for New Equipment now amounts to \$360,327.83 after capital expenditures of \$22,463.09 were charged during the year.

## Land Sales

The total land sales for the year 1954 amounted to ..... \$1,215,844.13

The cost to the City—that is, the amount of taxes outstanding against the properties when they were acquired—  
of the lands sold in 1954 was ..... 48,713.66

Resulting in a realization over book value of ..... \$1,167,130.47

The above over-realization results because of two factors, namely:

1. Appreciation of City Land Values.
2. The non-levy of annual taxes on lands acquired through tax sale proceedings for the years that title was held by the City.

The actual cash received by the City during the year from sales in 1954 and prior years amounted to \$1,027,238.74 and by authority of the City Commissioners has been allocated and used as follows:

Cost of purchases of land, plotting, surveying and increment taxes on lands resold .....	\$ 167,622.81
Tax sale surplus—held in trust .....	2,942.53
Interest on agreements for sale taken into General Revenue .....	20,379.08
Costs of lands sold in 1954 transferred to General Current Account .....	48,713.66
Cash transferred to Reserve for expended and future works and improvements .....	787,580.66
	<u>\$1,027,238.74</u>

## FINANCIAL POSITION

The current position of the City has improved by \$318,404.10 over that of 1953, due mainly to repayment of capital advances and land sales.

A detailed tabulation of the comparative current position for the years 1953 and 1954 and the factors accounting for the increase is shown below:

## Current Assets

	31st Dec. 1953	31st Dec. 1954
Cash and bank .....	\$ 2,360,662.54	\$ 3,382,619.39
Accounts Receivable .....	2,414,522.42	2,108,766.58
Taxes Receivable .....	430,232.64	621,180.37
Inventories of Material .....	831,586.02	1,009,430.69
Equipment .....	37,366.97	39,999.01
Funds for Deposit Interest .....	27,276.54	31,959.74
Deferred Charges .....	143,501.90	187,175.44
Work in Progress .....	12,104.53	789.09
	<u>\$ 6,257,253.56</u>	<u>\$ 7,381,920.31</u>

## Current Liabilities

Debenture Repayments .....	\$ 360,916.23	\$ 403,264.98
Accounts Payable .....	2,176,434.02	2,795,957.65
Province of Alberta Treasury Bills .....	326,606.40	312,997.80
Consumers' Deposits and Interest .....	526,512.40	585,383.62
Deferred Credits .....	125,365.70	224,493.35
	<u>\$ 3,515,834.75</u>	<u>\$ 4,322,097.40</u>

Net Current Position, excluding lands .....	<u>\$ 2,741,418.81</u>	<u>\$ 3,059,822.91</u>
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Net Increase in Current Position .....	<u><u>\$318,404.10</u></u>
--	----------------------------

Lands owned by the City at their cost value and amounts due on agreements for sale on properties sold (not included in current position) at 31st December, 1953 and 1954 amounted to...	<u>\$ 1,672,070.90</u>	<u>\$ 1,836,821.65</u>
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The factors accounting for the above improvement of \$318,404.10 are tabulated hereunder:

Repayment of By-law monies from sale of securities .....	\$ 162,960.45
Cost of Land Sales .....	48,713.66
Province of Alberta Treasury Bill allowance .....	13,608.60
Net Credits to Unfunded Reserves (Local Improvements, Cemetery and Transit System) less Paving Inventory written off .....	102,455.44
	<u>\$ 327,738.15</u>

Less: Operating Deficit 1954 .....	\$4,854.11
Taxes transferred to Tax Sale Lands .....	9,334.05

Net Improvement in Current Position .....	<u><u>\$ 318,404.10</u></u>
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## CAPITAL FUNDS

The City's total capital liability as at the end of 1953 was \$31,833,178.70  
During the year 1954 Debentures were issued for the following purposes:

## Hospital—

Nurses' Home .....	\$ 700,000.00
Boiler Plant and Perley Wing .....	300,000.00
Furnishings .....	150,000.00
Electric Light Extensions .....	500,000.00
Waterworks Extensions .....	2,000,000.00

## General Departments

Local Improvements .....	3,453,000.00	
Streets .....	464,000.00	
Storm Sewers .....	1,875,000.00	
Storm Trunk Sewers .....	508,000.00	
Sewage Disposal Plant .....	500,000.00	
Airport .....	500,000.00	
Elboya Bridge .....	250,000.00	
Mewata Bridge .....	360,000.00	
City Yards—Manchester .....	300,000.00	
Belfast Bridge .....	90,000.00	
Off Street Parking .....	500,000.00	12,450,000.00
		<hr/>

\$44,283,178.70

Deduct: Redemptions 1954 ..... 2,458,316.90

Capital Liability, 31st December, 1954 ..... \$41,824,861.80

A summary of the Capital Expenditures for the year, together with the Source of Funds on Capital Account is as follows:

Total Capital Expenditure 1954 including the Hospital, Waterworks, Electric Light and Transit System .....	\$11,569,514.14
Repaid to Revenue .....	162,960.45
Liabilities Reduced .....	42,050.69

Capital Funds Expended ..... \$11,774,525.28

Capital Funds on hand, 31st December, 1954 ..... 2,457,038.54

\$14,231,563.82

The above expenditures and assets on hand were financed by:

Capital Funds on hand, 1st January, 1954 .....	\$ 852,161.23
Sale of Debentures—1954 .....	12,450,000.00
Contributions re Mewata Bridge—Province of Alberta and Government of Canada .....	850,000.00
Donations re Hospital .....	5,675.91
Capital inventoried supplies used .....	73,726.68

\$14,231,563.82

## RESERVE FUNDS

The funded reserves (Capital and Revenue) of the City and its Utilities at 31st December, 1954, amounted to \$2,771,063.59 as compared with \$2,147,179.98 a year ago.

A summary of the funds and expenditures in each reserve is tabulated hereunder:

## General

	Balance 1953	Receipts 1954	Expenditure 1954	Balance 1954
Works and Improvements ----\$	227,625.23	\$ 819,607.25	\$ 711,912.49	\$ 335,319.99
Airport -----	207,322.84	57,681.94	34,230.13	230,774.65
New Equipment -----	576,000.00	171,652.95	171,652.95	576,000.00
Parking Meters -----	69,872.86	166,243.51	44,566.68	191,549.69
Cenotaph -----	1,958.34	53.40	56.30	1,954.44
Family Allowance -----	1,269.33	1,998.00	1,233.58	2,033.75
Hospitalization -----	48,945.76	169,252.15	170,892.89	47,305.02
Group Life Insurance (ex-employees) -----	11,000.00	100.83	100.83	11,000.00
Emergency Housing -----	15,900.42	402.54	175.00	16,127.96
Debentures not presented ----	17,117.67	147.88	147.88	17,117.67
Gravel Plant -----	13,651.02	52,339.16	-----	65,990.18
Trust Account— (Alberta Transit Mix) ----	-----	2,639.00	39.00	2,600.00
	\$1,190,663.47	\$1,442,118.61	\$1,135,007.73	\$1,497,774.33
<b>Utilities—re replacement of and amortization of Fixed Assets.</b>				
Electric Light -----\$	154,545.27	\$ 134,532.53	\$ 17,224.70	\$ 271,853.10
Waterworks -----	143,448.68	239,342.24	22,463.09	360,327.83
Transit System -----	604,248.94	150,623.37	170,867.07	584,005.24
Hospital (including Trust Funds) -----	26,997.08	3,822.16	5,675.91	25,143.33
	\$ 929,239.97	\$ 528,320.30	\$ 216,230.77	\$1,241,329.50
<b>Deposit Interest</b>				
Electric Light -----\$	19,282.35	\$ 6,468.98	\$ 2,587.13	\$ 23,164.20
Waterworks -----	7,994.19	1,122.18	320.83	8,795.50
	\$ 27,276.54	\$ 7,591.16	\$ 2,907.96	\$ 31,959.70
<b>TOTALS</b> -----	<b>\$2,147,179.93</b>	<b>\$1,978,030.07</b>	<b>\$1,354,146.46</b>	<b>\$2,771,063.53</b>

The above receipts by the reserve funds in 1954 of \$1,978,030.07 were derived from land sales, investment income, sale of salvage, Transit System and Waterworks surpluses, gifts, parking meter operations and sundry other sources.

## CERTIFICATE

We have examined the Consolidated, General and Utilities balance sheets of the Corporation of the City of Calgary as at the 31st December, 1954, together with the statements of revenue and expenditure as enumerated on Page One of this report and have obtained all the information and explanations we have required.

Our examination included a general review of the accounting procedures and such tests of accounting Records and other supporting evidence as we considered necessary in the circumstances and in accordance with our contract.

In our opinion the accompanying balance sheets and statements of revenue and expenditure are properly drawn up so as to exhibit a true and correct view of the state of affairs of the City of Calgary and its Utilities as at the 31st December, 1954, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the City.

Yours faithfully,

"HARVEY MORRISON & CO."

Chartered Accountants.  
Auditors to the City of Calgary.





## CITY OF

## CONSOLIDATED BALANCE SHEET

## CAPITAL ASSETS

Capital Assets acquired by the issue of Debentures and Reserve Funds .....		\$43,410,881.62
Deduct: Capital Liabilities paid in advance of By-law maturity .....	\$ 1,095,462.92	
Due to Revenue .....	562,134.97	1,657,597.89
		<u>\$41,753,283.73</u>
Capital Funds and Investments (Net)—		
General .....	\$ 1,930,754.60	
Electric Light .....	250,000.00	
Hospital Projects .....	276,283.94	2,457,038.54
Capital Inventory—Electric Light .....		32,547.67
Amortization of Capital Assets Funds—		
Transit System .....		584,005.24
Sundry Assets—Acquired out of Revenue Funds—		
Original Cost Value .....	\$17,542,212.70	
Deduct: Provision already made out of Revenue and Reserve Funds ...	17,542,212.70	—
		<u><u>\$44,826,875.18</u></u>

## REVENUE ASSETS

Due from Capital .....	\$ 562,134.97	
Cash on Hand and Transit		
Conductors' Notes .....	\$ 89,864.49	
Cash in Bank .....	3,292,754.90	3,382,619.39
Accounts Receivable less Reserve for Bad Debts .....		1,551,641.14
Accounts Due from Capital .....		386,258.37
Accounts Due from Reserve Fund .....		170,867.07
Taxes Collectible .....		621,180.37
Lands Vacant and Improved acquired by City .....		1,836,821.65
Inventories of Material .....		1,009,430.69
Office Furniture and Fixtures .....		39,999.01
Deferred Charges to Revenue .....		187,175.44
Work in Progress .....		789.09
Funded Reserves—Investments .....		2,187,058.35
		<u>\$11,935,975.54</u>
		<u><u>\$56,762,850.72</u></u>

I. S. FORBES, Acting City Treasurer.

**CALGARY****AS AT 31st DECEMBER, 1954**

## CAPITAL LIABILITIES

Debenture Issue .....		\$41,485,661.71
Province of Alberta—Treasury Bills .....		339,200.09
Liabilities in respect of Waterworks		
Capital Expenditures .....	\$ 467,514.14	
Less: Funds on hand .....	14,519.21	452,994.93
Reserve for Amortization of Capital Assets .....		584,005.24
Capital Surplus—		
Contributions by—		
Province of Alberta .....	\$1,713,333.32	
Government of Canada .....	150,000.00	
Public re Furnishings—New Hospital .....	101,679.89	1,965,013.21
		<u>\$44,826,875.18</u>

## REVENUE LIABILITIES

Debenture Interest .....	\$ 234,264.98
Debenture Principal .....	169,000.00
Province of Alberta Treasury Bills .....	312,997.80
Accounts Payable—Miscellaneous .....	2,795,957.65
Consumers' Deposits .....	553,423.88
Deferred Credits to Revenue .....	224,493.35
Civic Employees' Pension Funds—Accrued Liability .....	2,736,800.00
Reserves—Unfunded .....	2,717,741.36
Reserves—Funded .....	2,187,058.35
Surplus for 1954 .....	4,238.17

\$11,935,975.54\$56,762,850.72

Calgary, Alberta, 20th April, 1955.

Audited and Certified in terms of our attached Report of this date.

"HARVEY MORRISON &amp; CO."

Chartered Accountants.

Auditors to the City of Calgary.

**CITY OF**  
**CITY GENERAL**  
**BALANCE SHEET**

CAPITAL ASSETS

Capital Assets acquired by the issue of Debenture, Revenue Funds and Contributions .....		\$54,296,809.66
Deduct: Depreciation of Assets equal to Debentures Redeemed .....	\$29,322,201.26	
Due to Revenue .....	386,279.62	29,708,480.88
		<hr/>
		\$24,588,328.78
Capital Funds Available .....		1,930,754.60
		<hr/>
		\$26,519,083.38
Sundry Assets acquired out of Revenue Funds—Original Cost Value .....	\$ 6,924,595.09	
Deduct: Provision made out of Revenue and Reserve Funds and Capital con- tributed .....	6,924,595.09	—
	<hr/>	
Waterworks Department—Loan, Glenmore System .....		1,095,462.92
		<hr/>
		<u><u>\$27,614,546.30</u></u>

**CALGARY****DEPARTMENTS****AS AT 31st DECEMBER, 1954****CAPITAL LIABILITIES**

Debenture Liability .....		\$25,646,673.85
Province of Alberta—Treasury Bill .....		22,409.53
		<u>\$25,669,083.38</u>
Reserve for Waterworks Loan .....		1,095,462.92
Capital Surplus—		
Mewata Bridge and 14th Street		
West—Underpass—		
Province of Alberta .....	\$ 700,000.00	
Government of Canada .....	150,000.00	850,000.00
		<u>                    </u>

\$27,614,546.30

**CITY OF****REVENUE ASSETS**

Due from Capital .....		\$ 386,279.62
Cash on Hand .....	\$ 59,561.45	
Cash in Bank .....	2,163,333.67	2,222,895.12
Accounts Receivable—		
Accounts due to the City .....	\$ 679,939.19	
Less: Reserve for Bad Debts .....	2,965.15	676,974.04
City of Calgary—Utilities Current Accounts—		
Due from Electric Light and Power .....	\$ 45,417.51	
Due from Transit Department .....	944,283.74	
Due from Waterworks Department .....	664,676.64	
Due from Hospital Department .....	460,548.46	2,114,926.35
Taxes Collectible—		
General Taxes 1954 and Prior .....	\$ 636,143.68	
Less: Payment on Account .....	28,516.05	
	\$ 607,627.63	
Business Tax 1954 and Prior .....	13,552.74	621,180.37
Land—		
Vacant and Improved acquired by City .....	\$1,303,695.45	
Debtors for Tax Sale Lands purchased and redeemed .....	533,126.20	1,836,821.65
Inventories—		
Stores .....	\$ 528,189.80	
Less: Reserve for Estimated Losses .....	9,445.15	
	\$ 518,744.65	
Garage .....	19,033.16	
Stationery .....	2,037.17	539,814.98
Deferred Charges to Revenue—		
Unexpired Insurance .....	\$ 26,950.39	
Loss on Sale of Debentures .....	51,173.35	
Miscellaneous .....	553.48	78,677.22
Pending Capitalization .....		57,051.16
Funded Reserves—		
Cash, Investments and other Assets .....		1,497,774.35
		<u>\$10,032,394.86</u>
		<u>\$37,646,941.16</u>

I. S. FORBES, Acting City Treasurer.

**CALGARY**

## REVENUE LIABILITIES

Debenture Interest .....	\$	234,264.98	
Debenture Principal .....		169,000.00	
Accounts Payable:—			
Salaries and Wages .....	\$	93,461.51	
Miscellaneous .....		2,211,895.89	2,305,357.40
Province of Alberta—Treasury Bill .....			312,997.80
Civic Employees' Pension Funds—			
Accrued Liability .....			2,736,800.00
Deferred Credits to Revenue:			
Prepaid Taxes .....	\$	37,908.25	
Premium on Debentures Sold .....		6,526.04	
Prepaid Utilities .....		97,577.30	142,011.59
Reserves—Unfunded:			
General .....	\$	1,203,345.57	
Permanent Care of Graves .....		538,018.06	
Commutation of Local Imp. Taxes .....		82,723.23	
Street Rehabilitation .....		10,759.61	
Local Improvement Levies:			
Principal and Interest .....		749,414.53	
Fire Protection—Civic Garage .....		5,000.00	
Future Alterations—Stadium Track .....		15,841.90	
Uncompleted Works—Civil Defence .....		10,406.00	
—Parks .....		3,500.00	
Reserve for Holdbacks .....		10,941.67	2,629,950.57
Reserves Funded:			
Cenotaph Trust Fund .....	\$	1,955.44	
Airport Improvements .....		230,774.65	
Family Allowance Trust Account .....		20,033.75	
Parking Lots and Meters .....		191,549.69	
Rehabilitation Emergency Housing Site .....		16,127.96	
Replacement and Development of			
Gravel Crushing Plant .....		65,990.18	
New Equipment (Revolving Fund) .....		576,000.00	
Works and Improvements .....		335,319.99	
Hospital Non-Ratepayers' Trust Accounts .....		47,305.02	
Ex-Employees' Group Life Claims .....		11,000.00	
Alberta Transit Mix Trust Account .....		2,600.00	
Debentures called for Redemption—			
not presented .....		15,657.67	
Debentures Matured and Outstanding .....		1,460.00	1,497,774.35
Surplus .....			4,238.17
			<u>\$10,032,394.86</u>
			<u>\$37,646,941.16</u>

Audited and Certified in terms of our attached Report of this date.

Calgary, Alberta, 20th March, 1955.

"HARVEY MORRISON &amp; CO."

Chartered Accountants.

Auditors to the City of Calgary.

## CITY OF CALGARY

## CITY FUNDS—SCHEDULE OF INVESTMENTS AS AT 31st DECEMBER, 1954

INVESTMENTS									
Reserve for Works and Improvements Fund									
Bylaw Number	Rate of Interest	Maturity	No. of Bonds	Par Value	Book Value	Accrued Interest			
3654	2¾%	1st July, 1956	57	\$ 57,000.00	\$ 57,000.00	\$ 783.75			
—	2¼	1st July, 1955	4	100,000.00	100,274.36	1,125.00			
			61	\$157,000.00	\$157,274.36	\$1,908.75			
Reserve for Airport Improvements Fund									
—	2¾	1st May, 1955	50	\$ 50,000.00	\$ 50,000.00	\$ 229.17			
—	2¼	1st July, 1955	3	150,000.00	150,385.74	1,687.50			
			53	\$200,000.00	\$200,385.74	\$1,916.67			
Cenotaph Trust Fund									
3654	3	1st July, 1958	1	\$ 1,000.00	\$ 1,000.00	\$ 15.00			
—	3	1st September, 1966	1	500.00	500.00	5.00			
			2	\$ 1,500.00	\$ 1,500.00	\$ 20.00			
Reserve for Parking Meters Fund									
—	4½	15th July, 1958	12	\$ 12,000.00	\$ 12,066.13	\$ 247.50			
—	4½	15th July, 1959	5	5,000.00	5,030.26	103.12			
—	2¼	1st July, 1955	7	150,000.00	150,430.86	1,687.50			
			24	\$167,000.00	\$167,527.25	\$2,038.12			



# Reserve for Emergency Housing Fund

City of Calgary	3515	3½	1st July,	1956	2	\$	2,000.00	\$	2,007.38	\$	35.00
Edmonton School District No. 7	—	4½	15th July,	1955	2		2,000.00		2,040.63		41.25
Edmonton School District No. 7	—	4½	15th July,	1956	1		1,000.00		1,023.13		20.62
Edmonton R.C. School Dist. No. 7	—	4	1st June,	1955	10		10,000.00		10,087.70		233.33
					15		15,000.00		15,158.84		330.20

# Hospital Trust Fund (Neil)

City of Calgary	3532	3½	1st January,	1961	1	\$	1,000.00	\$	1,003.60	\$	17.50
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# Perley Bequest—Hospital

City of Calgary	3532	3½	1st January,	1961	1	\$	1,000.00	\$	1,003.60	\$	17.50
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# Electric Light—Interest on Consumers' Deposits

City of Edmonton	—	3	15th May,	1958	10	\$	10,000.00	\$	10,000.00	\$	37.50
Government of Canada—Ninth Victory Loan	—	3	1st September,	1966	1		1,000.00		1,000.00		10.00
					11		11,000.00		11,000.00		47.50

# Electric Light Reserve for Replacement of Fixed Assets

Edmonton R.C. School Dist. No. 7	—	4	1st June,	1956	10	\$	10,000.00	\$	10,104.74	\$	233.33
Edmonton R.C. School Dist. No. 7	—	4	1st June,	1957	10		10,000.00		10,108.40		233.33
City of Edmonton	—	278	15th May,	1955	25		25,000.00		25,026.25		89.87
City of Edmonton	—	3	15th May,	1956	35		35,000.00		35,118.27		131.25
City of Edmonton	—	3	15th May,	1957	25		25,000.00		25,058.32		93.75
City of Edmonton	—	3	15th May,	1958	15		15,000.00		15,000.00		56.25
Government of Canada	—	2¼	1st July,	1956	1		100,000.00		100,480.03		1,125.00
Government of Canada	—	2¼	15th December,	1956	2		50,000.00		50,121.56		46.87
					123		\$270,000.00		\$271,017.57		\$2,009.65

<b>Waterworks—Int. on Consumers' Deposits</b>						
Bylaw Number	Rate of Interest	Maturity	No. of Bonds	Par Value	Book Value	Accrued Interest
—	3	15th May, 1958	7	\$ 7,000.00	\$ 7,000.00	\$ 26.25
<b>Waterworks—Purchase New Equipment</b>						
—	2½	1st July, 1955	22	\$240,000.00	\$240,785.16	\$2,700.00
—	2¼	15th December, 1956	4	100,000.00	100,243.12	93.75
			26	\$340,000.00	\$341,028.28	\$2,793.75
<b>Transit Amortization Fund</b>						
3654	2¾	1st July, 1956	93	\$ 93,000.00	\$ 93,000.00	\$1,278.75
—	4½	15th July, 1955	17	17,000.00	17,087.85	350.52
—	2½	1st July, 1955	40	240,000.00	240,628.58	2,700.00
—	2¼	1st July, 1956	4	100,000.00	100,440.02	1,125.00
—	2¼	15th December, 1956	3	150,000.00	150,625.13	140.62
			157	\$600,000.00	\$601,781.58	\$5,594.99
<b>Trustees for the Widows and Orphans of the Police Force</b>						
—	3	1st September, 1966	3	\$ 7,000.00	\$ 7,043.75	—
—	3½	1st February, 1956	1	1,000.00	1,003.00	—
			4	\$ 8,000.00	\$ 8,046.75	—
<b>Trustees for the Widows and Orphans of the Fire Department</b>						
—	3	1st September, 1966	3	\$ 7,000.00	\$ 7,043.75	—
—	3½	1st February, 1956	1	1,000.00	1,003.00	—
			4	\$ 8,000.00	\$ 8,046.75	—
<b>Alberta Transit Mix Trust Account</b>						
—	3	1st September, 1966	4	\$ 2,600.00	\$ 2,600.00	—

# CITY OF CALGARY

## STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1954

Bylaw No.	Purpose	Debenture Issue	Debenture Liability	Total Expenditure \$	Balance Unexpended
3957-3989	Paving Transportation Routes Less Repaid	\$1,175,000.00 300,000.00	875,000.00	1,175,000.00	
4005-4096	Storm Sewers Less Repaid	2,000,000.00 252,188.83	1,747,811.17	2,000,000.00	
4341	Storm Sewers Less Repaid	1,500,000.00 135,708.09	1,364,291.91	1,500,000.00	
4479	Storm Sewers Less Repaid	958,000.00 24,595.73	933,404.27	958,000.00	
4621	Storm Sewers	1,875,000.00	1,875,000.00	1,917,500.84	Dr. 42,500.84
4478	Sanitary Trunk Sewers Less Repaid	900,000.00 23,106.64	876,893.36	522,084.86	377,915.14
4622	Sanitary Trunk Sewers	508,000.00	508,000.00	362,410.62	145,589.38
4116-4391	4th Street West Subway Less Repaid	700,000.00 50,221.08	649,778.92	700,000.00	
4117-4342	Refuse Incinerator Less Repaid	700,000.00 63,330.41	636,669.59	700,000.00	
4259-4480-4481	14th Street West Bridge Less Bonds Unsold	2,000,000.00 1,000,000.00			

## CITY OF CALGARY

STATEMENT OF CAPITAL EXPENDITURE—GENERAL—AS AT 31st DECEMBER, 1954					
Bylaw No.	Purpose	Debiture Issue	Debiture Liability	Total Expenditure	Balance Unexpended
4480-4481	St. George's Island Bridge	1,000,000.00 18,000.00	----- -----	1,000,000.00 6,475.01	----- 11,524.99
	Less Repaid	1,018,000.00 26,136.17	991,863.83	-----	-----
4624	14th Street West Bridge	360,000.00	360,000.00	463,997.98	Dr. 103,997.98
4506	Cushing Bridge	250,000.00	-----	178,105.92	71,894.08
	Less Repaid	6,418.51	243,581.49	-----	-----
4625	Elboya Bridge	250,000.00	250,000.00	157,792.67	92,207.33
4640	Belfast Bridge	90,000.00	90,000.00	1,881.61	88,118.39
4491-4493	Street Widening	201,500.00	-----	201,500.00	-----
	Less Repaid	10,833.97	190,666.03	-----	-----
4627	1-way Streets and St. Widening	464,000.00	464,000.00	480,720.12	Dr. 16,720.12
4620	Airport	500,000.00	500,000.00	194,338.61	305,661.39
4623	Sewage Disposal Plant (1954)	500,000.00	500,000.00	33,451.08	466,548.92
4626	Manchester Works Yard	300,000.00	300,000.00	100,436.78	199,563.22
4634	Parking Lots	500,000.00	500,000.00	-----	500,000.00
			\$13,856,960.57	12,653,696.10	2,095,803.90

3515	Debenture Liability Refunding— Series 1940-1941	1,635,000.00	1,635,000.00	
	Less Repaid	1,000,000.00	635,000.00	
3532	Debenture Liability Refunding— Series 1942-42A-42B	3,000,000.00	3,000,000.00	
	Less Repaid	1,880,000.00	1,120,000.00	
3561	Debenture Liability Refunding— Series 1943-43A-43B	1,500,000.00	1,500,000.00	
	Less Repaid	1,350,000.00	150,000.00	
3654	Debenture Liability Refunding— Series 1944-1971	4,100,000.00	4,100,000.00	
	Less Repaid	2,110,000.00	1,990,000.00	
		<u>\$17,751,960.57</u>	<u>\$22,888,696.10</u>	<u>\$ 2,095,803.90</u>
	General Funds on Hand		\$2,095,803.90	
	Local Improvement Funds Overexpended		165,049.30	
	Capital Funds and Investments (Net)		<u>\$1,930,754.60</u>	

## CITY OF

## CITY GENERAL

## STATEMENT OF REVENUE AND EXPENDITURE

## EXPENDITURE

## Administrative and General Government:—

Assessor .....	\$123,657.50	
Re-assessment .....	63,065.59	
Audit .....	6,375.00	
City Clerk .....	45,896.92	
City Hall Maintenance .....	40,012.70	
City Hall Annex Maintenance .....	26,291.86	
Commissioners .....	26,994.43	
Finance .....	59,851.15	
Rental of Land .....	27,525.47	
License .....	22,458.15	
Personnel .....	27,429.43	
Solicitor .....	25,140.17	
Telephone Exchange .....	15,580.34	
Town Planning .....	54,203.23	
General Finance and Miscellaneous .....	32,448.50	
Insurance—Employees and other .....	41,428.85	
Employees' Pension Fund .....	136,327.96	
Bank Exchange, Interest and Discount .....	25,044.55	
Workmen's Compensation Board .....	31,263.42	
Indemnity to Aldermen .....	9,000.00	
Taxes .....	48,224.86	\$ 888,220.08

## Protection to Persons and Property:—

Protection Inspection .....	\$ 108,855.13	
Civil Defence .....	10,294.54	
Fire .....	1,025,156.71	
Police .....	959,691.19	
Police Headquarters .....	26,654.97	
Pound .....	9,785.89	
Street Lighting .....	114,059.65	
Traffic Control .....	151,212.85	
Weed Control .....	3,864.59	
Weigh Scales .....	1,823.05	
Wiring Inspection .....	32,053.67	2,443,452.24

## Health .....

205,453.26

## Social Welfare:—

Children's Aid .....	\$ 92,222.61	
City Welfare .....	120,212.37	
Public Charities .....	90,191.20	
Sundry Grants .....	66,190.10	
Hospital Charge to Mill Rate .....	1,092,127.41	
Hospital Plan—Bylaw 4098 .....	257,990.92	
Loss on Hospital Non-Ratepayers .....	18,367.16	1,737,301.77

**CALGARY****DEPARTMENTS**

FOR THE YEAR ENDED 31st DECEMBER, 1954

**REVENUE**

## Taxation:—

Property .....	\$9,064,344.57	
Local Improvement .....	1,022,858.96	
Business .....	943,939.05	
Sewer Service Charge .....	191,646.70	\$11,222,789.28

## Fees, Licenses, Permits, Etc.:—

Airport Fees .....	\$ 80,159.84	
Licenses .....	177,794.30	
Parks and Cemeteries .....	58,903.05	
Penalties on Taxes .....	47,579.89	
Permits and Sundry Fees .....	219,759.67	
Police Court and Traffic Fines .....	189,381.96	
Rentals .....	87,332.08	
Sundry Revenue .....	7,884.24	868,795.03

## Grants, Etc.:—

C.P.R. Hotel Assessment .....	\$ 34,500.00	
Provincial Government—		
Road Allowance .....	\$ 8,810.00	
Service Tax .....	30,000.00	
In Lieu of Taxes on		
Crown Property .....	15,712.90	
Grants in Aid .....	1,182,961.75	1,237,484.65

Government of Canada—Grant in Lieu of		
Taxes on Crown Property .....	42,992.66	1,314,977.31

## Utilities—

## Electric Light Department:—

Surplus .....	\$684,688.37	
Taxation of Revenue and		
Rentals .....	252,942.48	
Contribution .....	90,000.00	1,027,630.85

## Transit System—

Taxation of Revenue .....	132,075.32	
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## Waterworks Department—

Taxation of Revenue .....	\$ 90,322.90	
Interest on Capital Advances .....	32,863.88	123,186.78
		1,282,892.95

Surplus for the year .....	9,092.28	
Less: Adjustment C.P.R. Hotel .....	1,500.00	7,592.28



**CITY OF****EXPENDITURE—Continued.**

<b>Public Works:—</b>		
Engineer—Administration .....	151,913.91	
Street Maintenance .....	813,576.77	
<b>Sanitation and Waste Removal:—</b>		
Garbage Collection .....	\$548,654.43	
Sewer Maintenance .....	270,462.09	
Street Cleaning .....	197,916.52	
Sewage Disposal .....	45,458.99	1,062,492.03
<b>Recreation:—</b>		
Library .....	\$171,316.00	
Parks and Cemeteries .....	659,304.93	830,620.93
<b>Miscellaneous Departments:—</b>		
Airport .....	\$ 80,159.84	
Industrial Commission .....	20,462.12	
Land Department—Building Maintenance....	8,066.06	108,688.02
<b>Debenture Charges:—</b>		
Treasury Bill—Interest and Principal .....	\$ 14,918.83	
General Departments—		
Interest and Principal .....	\$2,421,408.84	2,436,327.67
<b>Education:—</b>		
Public School Board .....	\$3,592,695.00	
Separate School Board .....	422,067.00	4,014,762.00
Surplus for year 1954 .....		4,238.17
		<u>\$14,697,046.85</u>

**CALGARY**

REVENUE—Continued

\$14,697,046.85

**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL GENERAL EXPENDITURE FOR THE YEAR  
ENDED 31st DECEMBER, 1954**

<b>SUMMARY—</b>	<b>Appropriation 1954</b>	<b>Expended 1954</b>	<b>Over- Expenditure</b>	<b>Under- Expenditure</b>	<b>Expended 1953</b>
Airport	\$ 78,253.44	\$ 80,159.84	\$ 4,246.96	\$ 2,340.56	\$ 79,567.95
Assessment and Tax	102,595.60	123,657.50	22,929.57	1,867.67	89,516.95
Children's Aid	78,253.34	92,222.61	14,681.77	712.50	73,848.64
City Clerk	44,084.96	45,896.92	2,662.88	850.92	40,463.76
City Hall Maintenance	41,044.84	40,012.70	3,189.21	4,221.35	29,807.19
City Hall Annex	29,094.92	26,291.86	380.00	3,183.06	812.17
City Welfare	132,206.96	120,212.37	3,928.07	8,065.62	97,387.35
Civil Defence	25,041.25	10,294.54	8,474.00	6,272.71	8,443.47
Commissioners	23,082.54	26,994.43	4,385.50	473.61	24,368.00
Engineering Division	1,963,138.55	2,291,915.28	352,625.60	23,848.87	1,674,940.10
Finance	53,004.15	59,851.15	8,180.24	1,333.24	53,065.85
Fire	1,017,906.37	1,025,156.71	20,824.75	13,574.41	991,336.55
General Finance and Miscellaneous	101,149.38	91,744.89	7,036.34	2,368.15	94,714.46
Grants, Receptions, Publicity	60,950.00	66,190.10	6,576.90	1,336.80	67,002.39
Health	202,780.74	205,453.26	11,294.70	8,622.18	160,400.05
Hospitals	1,110,751.32	1,092,127.41	202,320.68	220,944.59	830,419.59
Hospitalization Plan—Bylaw 4098	240,000.00	276,358.08	36,358.08	281.71	233,629.03
Industrial Development Commission	20,234.75	20,462.12	509.08	410.49	25,241.28
Land and Rentals	26,696.00	27,525.47	1,239.48	2,270.59	40,593.99
—Building Maintenance	9,500.00	8,066.06	836.65	839.39	19,085.46
License	22,434.91	22,458.15	862.63	21,017.39	407,479.42
Parks	484,014.64	495,427.28	32,430.03	31,604.59	103,737.04
—Sports and Recreation	191,092.43	163,877.65	4,389.81		

Personnel	25,984.00	27,429.43	2,782.70	1,337.27	39,004.32
Police	923,488.53	959,691.19	43,173.21	6,970.55	818,450.82
Police Headquarters	25,588.96	26,654.97	2,610.62	1,544.61	21,357.33
Pound	8,773.51	9,785.89	1,467.73	455.35	9,478.31
Public Charities	86,715.00	90,191.20	4,531.77	1,055.57	82,858.83
Solicitor	24,598.70	25,140.17	1,179.70	638.23	20,638.95
Street Lighting	114,059.64	114,059.65	.01		109,120.12
Telephones	11,274.32	10,174.01	229.94	1,330.25	12,188.88
—City Hall Annex	8,924.32	5,406.33		3,517.99	
Town Planning	52,433.73	54,203.23	3,551.33	1,781.83	44,961.76
Wiring Inspection	31,259.47	32,053.67	1,168.93	374.73	28,204.14
Weigh Scales	1,577.40	1,823.05	270.65	25.00	1,502.76
Evaluation Adjustments	100,000.00			100,000.00	
Total Departmental Estimates	\$ 7,471,988.25	7,768,969.17	772,452.70	475,471.78	6,347,583.00
Fixed Charges	1,488,510.92	1,413,468.71	1,202.55	76,244.76	1,123,999.52
General Overhead	221,714.20	301,433.84	80,139.84	420.20	240,135.27
Total City General Expenditures	\$ 9,182,213.37	9,483,871.72	853,795.09	552,136.74	7,711,717.79
Education—Public Schools	3,592,695.00	3,592,695.00			3,212,500.00
Separate Schools	422,067.00	422,067.00			380,600.00
Library	171,316.00	171,316.00			148,410.00
Deficit — 1952	\$13,368,291.37	13,669,949.72	853,795.09	552,136.74	11,453,227.79
	—				20,214.94
Property Share—Local Improvement Levy	\$13,368,291.37	13,669,949.72	853,795.09	552,136.74	11,473,442.73
Total Civic Budget including Education	\$14,391,150.33	\$14,692,808.68	\$ 853,795.09	\$ 552,136.74	\$12,014,774.55

# COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL GENERAL REVENUE FOR THE YEAR ENDED 31st DECEMBER, 1954

	Estimated Collectible	Actual Collectible	Actual Revenue in excess of Estimated	Actual Revenue less than Estimated	Revenue 1953
Parks—Monument and Vault Fees	\$ 600.00	\$ 515.00	\$	\$ 85.00	\$ 545.00
Cemetery Lot Sales	3,040.00	2,774.00		266.00	3,033.00
Checking Fees—Rinks	700.00	162.00		538.00	683.25
Grave Digging	23,000.00	21,410.85		1,589.15	22,945.00
Golf Fees	24,000.00	18,913.10		5,086.90	17,425.94
Swimming Pool—Mewata Park	11,000.00	9,768.50		1,231.50	10,818.80
Percentage of Gate Receipts— Stadium	1,500.00	2,376.60	876.60		1,537.10
Maintenance of Grave Plots	3,500.00	2,983.00		517.00	3,162.72
Rental of Lowering Devices	2,250.00	2,096.00		154.00	2,274.00
Calgary Football Club—Stadium	5,000.00			5,000.00	5,000.00
Fees—Airport	78,253.44	80,159.84	1,906.40		79,567.95
Building Inspection—License	750.00	562.00		188.00	504.00
Meat Inspection	1,850.00	1,759.35		90.65	1,889.15
Pound	2,100.00	2,639.55	539.55		2,109.50
Concrete Tests		1,003.50	1,003.50		11.00
Scales	3,700.00	3,056.25		643.75	3,675.67
Subdivision Fees		933.50	933.50		444.00
Stockyards	12,000.00	13,593.10	1,593.10		11,824.22
Assignment Fees		4,500.00	4,500.00		1,900.00
Tax Certificate	1,200.00	778.50		421.50	1,179.45
Garbag Collect'n, Incinerat'n Fees	18,000.00	33,317.48	15,317.48		10,250.33
Licenses	165,000.00	177,794.30	12,794.30		164,186.40
Penalties—Arrears of Taxes	10,000.00	11,276.67	1,276.67		9,908.43
Current Taxes	25,000.00	36,303.22	11,303.22		24,821.85
Permits—Building	80,000.00	75,099.65		4,900.35	78,534.40
Drainage	4,500.00	4,756.00	256.00		4,922.00
Gas	10,000.00	7,391.50		2,608.50	10,119.25
Plumbing	18,000.00	16,513.35		1,486.65	18,013.35
Wiring	36,000.00	32,369.09		3,630.91	35,606.75
Grades—Sewers and Streets	15,000.00	11,979.25		3,020.75	13,242.25
Warm Air Inspection	10,500.00	9,230.00		1,270.00	11,021.25

Police Court and Traffic Bylaw Fines	170,000.00	189,381.96	19,381.96	159,149.45
Rents—Misc. and Mtge. Foreclosure—				
Buildings, Lands	6,000.00	7,882.02	1,882.02	5,795.85
No. 2 Wireless Huts		90.50	90.50	1,542.00
Mewata Huts	6,000.00	5,081.60		9,167.03
Tax Sale Property	18,000.00	14,568.61	918.40	17,827.77
Paving Plant	280.00	280.00	3,431.39	560.00
Sidewalk Areas	2,490.00	2,559.64	69.64	2,490.39
Stores Department	1,349.00	1,349.00		1,349.00
Departmental Rentals—Annex	29,094.92	26,291.86	2,803.06	5,694.55
Taxes and Rentals—				
Electric Light—Taxes	254,794.48	252,598.78	2,195.70	231,744.88
Rentals	343.70	343.70		343.70
Transit System—Taxes	126,828.40	132,075.32	5,246.92	129,829.43
Waterworks—Taxes	88,243.00	90,322.90	2,079.90	75,996.61
C.P.R. Hotel Assessment	36,000.00	33,000.00	3,000.00	36,000.00
Contribution from Electric Light Dept.	90,000.00	90,000.00		90,000.00
Sundries	9,000.00	6,255.24	2,744.76	8,059.12
Rebate—Provincial Dept. of Public Works—				
Road Maintenance	8,810.00	8,810.00		8,810.00
Government Grant in lieu of Service Tax	30,000.00	30,000.00		30,000.00
Government Grant in lieu of Taxes on				
Crown Property—Dominion	92,500.00	42,992.66	49,507.34	92,237.66
Provincial	4,400.00	15,712.90	11,312.90	4,391.15
Wartime Housing	27,000.00	28,761.85	1,761.85	26,928.37
Credit from Waterworks re Bank Loan—				
Glenmore Water System	32,863.88	32,863.88		34,682.13
Profits from Utilities	600,775.83	684,688.37	83,912.54	621,517.33
	\$ 2,201,716.65	\$ 2,282,203.54	\$ 97,551.66	\$ 2,145,825.43

SUMMARY OF ESTIMATED AND ACTUAL GENERAL REVENUE OR THE YEAR ENDED  
31st DECEMBER, 1954

	Estimated Collectible	Actual Collectible	Actual Revenue in excess of Estimated	Actual Revenue less than Estimated	Revenue 1953
General Sundry Revenue .....	\$ 2,201,716.65	\$ 2,282,203.54	\$178,038.55	\$ 97,551.66	\$2,145,825.43
Grants in Aid—Provincial Government .....	1,130,000.00	1,182,961.75	52,961.75	-----	940,724.47
Taxes—Estimated Collectible:					
\$187,623,925.00 at 48 mills .....	9,007,262.40				
32,850.00 at 40 mills .....					
\$9,005,948.40 .....					
1,314.00 .....					
Veterans' Land Act .....	6,500.00	6,840.00	340.00	-----	6,840.00
Actual Collectible:					
\$189,584,030.00 at 48 mills .....					
\$9,100,033.44 .....					
32,850.00 at 40 mills .....					
1,314.00 .....					
Special Levy .....	36.00				
Less: Cancellations .....	\$9,101,383.44				
	43,878.87	9,057,504.57	50,242.17	-----	7,565,205.82
Business Tax:					
Estimated Collectible .....	860,000.00				
Actual Collectible .....					
\$ 987,238.33 .....					
Less: Discount .....					
43,299.28 .....					
Surplus—1953 .....	9,092.28	9,092.28			
Sewer Service Tax .....	200,000.00	191,646.70		8,353.30	
Local Improvement Levy—Property Share .....	\$13,414,571.33	\$13,674,187.89	\$365,521.52	\$105,904.96	\$11,482,535.01
	1,022,858.96	1,022,858.96			541,331.82
	\$14,437,430.29	\$14,697,046.85	\$365,521.52	\$105,904.96	\$12,023,866.83



SUMMARY OF ESTIMATED AND ACTUAL GENERAL REVENUE AND EXPENDITURE FOR THE YEAR  
ENDED 31st DECEMBER, 1954

Estimated Revenue—Including Property Share L. I. Debenture Debt Charges	\$14,437,430.29
Estimated Expenditure—Including Property Share L. I. Debenture Debt Charges	14,391,150.33
Estimated Surplus	\$ 46,279.96
Actual Revenue—Including Property Share L. I. Debenture Debt Charges	\$14,697,046.85
Actual Expenditure—Including Property Share L. I. Debenture Debt Charges	14,692,808.68
Actual Surplus	\$ 4,238.17

**COMPARATIVE STATEMENT OF ESTIMATED AND ACTUAL GENERAL EXPENDITURE FOR THE YEAR  
ENDED 31st DECEMBER, 1954**

**AIRPORT—**

**Administration:**

Salaries	Appropriation	Expended 1954	Over Expenditure	Under Expenditure	Expended 1953
Office Expense	\$ 9,112.00	\$ 9,708.25	\$ 596.25	120.83	\$ 9,111.84
Sundries	400.00	279.17			341.20
	100.00	169.08	69.08		232.98

**Maintenance:**

Salaries	26,032.08	27,493.22	1,461.14		26,032.08
Buildings	3,500.00	3,271.51		228.49	3,550.54
Trucks and Vehicles	3,000.00	2,364.53		635.47	2,699.60
Runways and Fields	3,400.00	3,289.97		110.03	3,407.60
Electrical	1,500.00	1,487.80		12.20	2,428.83

**Operations:**

Salaries	16,209.36	17,237.93	1,028.57		16,209.36
Buildings	7,500.00	7,874.80	374.80		7,492.55
Snow Removal	1,500.00	1,468.66		31.34	1,585.90
Field Lighting	1,500.00	1,596.42	96.42		1,790.62
Trucks and Vehicles	1,000.00	1,620.70	620.70		1,418.38
Insurance	2,500.00	1,838.61		661.39	2,013.81
Fire Protection	1,000.00	459.19		540.81	804.46
New Truck					448.20
	\$ 78,253.44	\$ 80,159.84	\$ 4,246.96	\$ 2,340.56	\$ 79,567.95

**ASSESSMENT AND TAX DEPARTMENT—**

Salaries	\$ 84,395.60	\$ 106,164.59	\$ 21,768.99		\$ 77,434.09
Printing and Stationery	6,000.00	4,454.32		1,545.68	5,866.43
Office Machine Maintenance	500.00	1,262.08	762.08		759.12
Auto Allowance and Maintenance	1,700.00	1,692.37		7.63	1,458.87
Postage	3,500.00	3,548.50	48.50		3,215.30
Sundries	500.00	185.64		314.36	393.14
Court of Revision	6,000.00	6,350.00	350.00		390.00
	\$ 102,595.60	\$ 123,657.50	\$ 22,929.57	\$ 1,867.67	\$ 89,516.95

# CHILDREN'S AID DEPARTMENT—

Salaries	\$ 36,344.50	\$ 38,395.39	\$ 2,050.89		\$ 31,885.59
Maintenance of Wards and Non-Wards	18,000.00	27,296.32	9,296.32		18,120.23
Doctors, Hospitals, and Medicines	3,000.00	5,896.39	2,896.39		3,119.85
Clothing	3,000.00	4,190.49	1,190.49		2,679.86
Transportation, Telegrams, Telephones	500.00	618.51	118.51		454.69
Printing and Stationery	600.00	728.79	128.79		539.85
Rent	2,000.00	2,000.00			1,760.00
Auto Maintenance	1,900.00	2,127.68	227.68		1,590.62
Revolving Fund—Annual Instalment	286.08	286.08			286.07
Office Equipment	500.00	367.05		132.95	607.81
Postage	115.00	161.11	46.11		112.41
Sundries	300.00	308.80	8.80		435.15
Detention Rooms, Meals, Laundry	1,200.00	678.08		521.92	1,790.54
Shelter:					
Salaries	14,207.76	16,815.36	2,607.60		13,658.16
Maintenance:					
Groceries and Food	5,600.00	5,634.22	34.22		5,594.98
Light, Heat and Water	750.00	773.51	23.51		739.73
Telephones	100.00	80.20		19.80	99.65
Repairs, Renewals and Insurance	1,000.00	1,279.39	279.39		1,108.22
Sundries	50.00	146.40	96.40		266.64
Grounds Maintenance	300.00	262.17		37.83	516.24
Less Revenue—Government, Parents, etc.	\$ 89,753.34	\$ 108,045.94	\$ 19,005.10	\$ 712.50	\$ 85,366.29
	11,500.00	15,823.33	4,323.33		11,517.65
	\$ 78,253.34	\$ 92,222.61	\$ 14,681.77	\$ 712.50	\$ 73,848.64

# CITY CLERK'S DEPARTMENT--

	Appropriation	Expended 1954	Over Expenditure	Under Expenditure	Expended 1953
Salaries	\$ 33,336.70	\$ 34,830.96	\$ 1,494.26		\$ 33,390.35
Printing--General	150.00	126.98		23.02	102.35
Voters' List (incl. Govt. Sales Tax)	3,000.00	2,761.09		238.91	2,471.31
Municipal Manual	1,500.00	1,115.00		385.00	
Stationery and Office Equipment	1,250.00	1,347.65	97.65		1,125.07
General Advertising	1,900.00	2,791.24	891.24		1,890.38
Services--Telephones, Telegrams	200.00	171.47		28.53	173.85
Elections--General	8,000.00	8,656.75	656.75		6,327.24
Sundries	150.00	48.25		101.75	292.03
Postage	200.00	220.94	20.94		133.74
Equipment for preparing Voters' List--					
Annual Payment	938.61	938.61			994.39
Multifith Account	2,000.00	2,547.96	547.96		2,236.35
Govt. Sales Tax on Mimeograph Material	800.00	760.08		39.92	771.60
Agenda Delivery Allowance	120.00	113.33		6.67	120.00
Mimeograph Machine					827.20
New Typewriter	237.50	210.38		27.12	
Interleafing Machine	600.00	650.00	50.00		
Less: Charged to Utilities	\$ 50,382.81	\$ 52,194.77	\$ 2,662.88	\$ 850.92	\$ 46,385.16
	6,297.85	6,297.85			5,921.40
	\$ 44,084.96	\$ 45,896.92	\$ 2,662.88	\$ 850.92	\$ 40,463.76

# CITY HALL MAINTENANCE--

Salaries	\$ 17,694.84	\$ 19,105.98	\$ 1,411.14	\$ 17,526.23
Sundries	225.00	95.46	129.54	106.39
Supplies	1,000.00	1,233.12	233.12	848.64
Gas	3,000.00	1,325.84		2,588.98
Light and Water	4,950.00	4,117.78		4,155.40
Elevator Maintenance	600.00	277.89		907.85
Power	225.00	221.68		209.00
Building Maintenance	5,500.00	4,953.47		3,401.81
Lighting	850.00	136.53		62.89
Remodelling	7,000.00	8,544.95	1,544.95	
	\$ 41,044.84	\$ 40,012.70	\$ 3,189.21	\$ 4,221.35
				\$ 29,807.19

# CITY HALL ANNEX—

Salaries	\$ 5,307.40	\$ 4,210.36		\$ 1,097.04	
Gas	2,000.00	289.78		1,710.22	
Light and Water	1,625.00	1,984.22	359.22		
Storm Sash	100.00	35.00		65.00	
Sundries	100.00	120.78	20.78		
Supplies	700.00	389.20		310.80	
Rent Account	19,262.52	19,262.52			
	\$ 29,094.92	\$ 26,291.86	\$ 380.00	\$ 3,183.06	\$ 812.17

# CITY WELFARE DEPARTMENT—

Salaries	\$ 25,930.46	\$ 24,859.64		\$ 1,070.82	\$ 21,712.44
Ogden Hostel	1,080.00	990.00		90.00	1,066.16
Printing and Stationery	550.00	1,028.11	478.11		468.27
Postage	100.00	125.42	25.42		81.04
Telephones and Telegrams	160.00	155.30		4.70	137.04
Transportation	1,500.00	1,647.63	147.63		967.75
New Office Equipment	974.85	927.08		47.77	228.00
Rent	2,400.00	2,400.00			1,200.00
Sundries	50.00	60.78	10.78		41.00
Hospital Contracts	2,000.00	1,650.00		350.00	2,912.00
Alterations and Decorating	960.75	855.25		105.50	
Relief	193,000.00	186,603.17		6,396.83	146,892.62
	\$ 228,706.06	\$ 221,302.38	\$ 661.94	\$ 8,065.62	\$ 175,706.32
Less: Government Grants	96,500.00	101,090.01	4,590.01		78,318.97
	\$ 132,206.06	\$ 120,212.37	Cr. 3,928.07	\$ 8,065.62	\$ 97,387.35

**CIVIL DEFENCE—**

	Appropriation	Expended 1954	Over Expenditure	Under Expenditure	Expended 1953
Salaries	\$ 6,600.00	\$ 6,688.00	\$ 88.00		\$ 4,549.78
Sundries	750.00	283.38		466.62	700.43
Printing, Stationery, Telephone, Telegraphs, Postage	1,000.00	396.90		603.10	429.29
Office Equipment and Furniture	100.00			100.00	8.80
Advertising	100.00			100.00	77.88
Travelling and Car Allowance	1,500.00	1,222.45		277.55	1,707.85
Maps, Charts and Training Equipment	1,000.00	685.86		314.14	153.29
Projection Machine—Maintenance and Films	200.00	38.70		161.30	40.75
Rental of Office	1,541.25	1,541.25			550.00
Old School—17th Street East	1,000.00			1,000.00	
Furnishings—New Control Centre	3,250.00			3,250.00	
Installation of Sirens	8,000.00	14,438.00	6,438.00		
Stampede Display					207.90
Janitor's Wages and Supplies					17.50
Less: Government Grant	\$ 25,041.25	\$ 25,294.54	\$ 6,526.00	\$ 6,272.71	\$ 8,443.47
	\$ 25,041.25	\$ 10,294.54	Cr. 8,474.00	\$ 6,272.71	\$ 8,443.47

**COMMISSIONERS—**

Salaries	\$ 42,338.16	\$ 45,498.78	\$ 3,160.62		\$ 42,403.68
Sundries	375.00	224.28		150.72	371.36
Services—Telephones, Telegrams, etc.	550.00	786.51	236.51		555.85
Printing, Stationery and Supplies	850.00	685.17		164.83	838.43
Postage	165.00	173.96	8.96		139.80
Auto Allowance—Mayor	540.00	540.00			540.00
Commissioner	420.00	420.00			420.00
Commissioner	420.00	261.94		158.06	420.00
Expense Account—Mayor	420.00	420.00			420.00
Commissioner	420.00	420.00			420.00
Commissioner	420.00	420.00			420.00
Office Equipment	1,500.00	2,479.41	979.41		1,056.61
Less: Charged to Utilities	\$ 48,418.16	\$ 52,330.05	\$ 4,385.50	\$ 473.61	\$ 48,025.73
Bylaws	20,335.62	20,335.62			18,657.73
	5,000.00	5,000.00			5,000.00
	\$ 23,082.54	\$ 26,994.43	\$ 4,385.50	\$ 473.61	\$ 24,368.00

# ENGINEERING DIVISION—

## Public Works:

Administration	\$ 159,060.86	\$ 209,238.08	\$ 50,177.22	\$ 107,352.01
Office Supplies	9,450.00	16,532.42	7,082.42	6,858.61
Streets	651,376.86	813,576.77	162,199.91	539,758.71
Laboratory	—	—	—	2,577.78
Paving Plant	—	—	—	44,221.62
Crushing Plant	—	—	—	3,396.77
Concrete Plant	—	—	—	22,944.19

## Sanitation and Waste Removal:

Garbage and Waste Collection	486,582.06	548,654.43	62,072.37	405,239.59
Cleaning Streets	215,468.39	197,916.52	—	159,109.93
Sewer Maintenance	215,735.58	270,462.09	54,726.51	193,366.45
Disposal Plant	40,997.99	45,458.99	4,461.00	42,410.60

## Protection of Persons and Property:

Traffic Control	155,374.44	151,212.85	—	108,188.94
Protection Inspection	96,948.96	108,855.13	11,906.17	87,380.43
Weed Control	6,000.00	3,864.59	—	5,222.07
Less: Charged to Utilities	\$2,036,995.14	\$2,365,771.87	\$ 352,625.60	\$1,728,027.70
Bylaws	31,812.17	31,812.17	—	23,087.60
	42,044.42	42,044.42	—	30,000.00
	\$1,963,138.55	\$2,291,915.28	\$ 352,625.60	\$1,674,940.10

## EDUCATION—

Public Schools	\$3,592,695.00	\$3,592,695.00	—	\$3,212,500.00
Separate Schools	422,067.00	422,067.00	—	380,600.00
	\$4,014,762.00	\$4,014,762.00	—	\$3,593,100.00
LIBRARY	\$ 171,316.00	\$ 171,316.00	—	\$ 148,410.00



# **FINANCE DEPARTMENT—**

	Appropriation	Expended 1954	Over Expenditure	Under Expenditure	Expended 1953
Salaries .....	\$ 78,840.17	\$ 85,121.97	\$ 6,281.80		\$ 75,111.14
Stationery .....	2,200.00	1,852.02		347.98	2,140.63
Printing (including Financial Statement) ..	1,500.00	3,010.81	1,510.81		1,273.11
Postage .....	800.00	732.66		67.34	586.81
Cheques .....	1,300.00	436.04		863.96	1,191.20
Sundries .....	665.55	831.78	166.23		188.31
Office Equipment—Annual Instalment ..	2,664.49	2,664.49			2,664.48
Maintenance of Machines .....	850.00	1,071.40	221.40		831.26
Stationery and Mailing Department .....	800.00	746.04		53.96	738.13
Less: Charged to Utilities .....	\$ 89,620.21	\$ 96,467.21	\$ 8,180.24	\$ 1,333.24	\$ 84,725.07
Bylaws .....	26,886.06	26,886.06			24,230.78
	9,730.00	9,730.00			7,428.44
	<u>\$ 53,004.15</u>	<u>\$ 59,851.15</u>	<u>\$ 8,180.24</u>	<u>\$ 1,333.24</u>	<u>\$ 53,065.85</u>

## **FIXED CHARGES—**

Debture Interest and Principal .....	\$1,468,642.83	\$1,400,580.10		\$ 68,062.73	\$1,107,376.41
Treasury Bill—Province of Alberta .....	14,918.83	14,918.83			14,918.83
Loss on Sale of Debentures .....	4,949.26	6,151.81	1,202.55		6,151.81
Principal—Short or Over Levied .....		Cr. 8,182.03		8,182.03	Cr. 4,447.53
	<u>\$1,488,510.92</u>	<u>\$1,413,468.71</u>	<u>\$ 1,202.55</u>	<u>\$ 76,244.76</u>	<u>\$1,123,999.52</u>

## **GENERAL OVERHEAD—**

Insurance .....	\$ 4,000.00	\$ 5,332.88	\$ 1,332.88		\$ 4,995.80
Local Improvements—					
Taxes on City's Own Lands .....	29,000.00	48,224.86	19,224.86		27,664.30
Audit .....	\$6,250.00				
Less: Charged to Utilities .....	1,125.00	6,375.00	1,250.00		5,125.00
Employees' Group Life Insurance .....	450.00	29.80		420.20	431.68
Interest .....	19,000.00	22,011.80			19,422.76
Exchange and Bank Charges .....	870.00	3,032.75			869.22
Employees' Sickness and Accident Insurance ..		17,908.84			19,593.40
Employees' Pension Plan—General Portion ..	115,000.00	136,327.96	21,327.96		112,308.27

Workmen's Compensation Board Assessm't	27,000.00	31,263.42	4,263.42	32,437.63
Aldermen—Indemnity	6,000.00	6,000.00	—	8,937.50
Expense Account	3,000.00	3,000.00	—	—
Unemployment Insurance	8,500.00	10,744.48	2,244.48	8,349.71
Survey and Evaluation—	—	—	—	—
Heads and Asst. Heads of Departments	3,769.20	3,769.20	—	—
Employee's Medical Services	—	7,412.85	—	—
	\$ 221,714.20	\$ 301,433.84	\$ 420.20	\$ 240,135.27

## FIRE DEPARTMENT—

Salaries	\$ 776,831.38	\$ 789,834.29	\$ 13,002.91	\$ 741,266.81
Clothing	19,967.35	19,595.40	—	21,667.18
Water	67,160.00	67,447.89	287.89	64,085.06
Telephones	1,950.00	1,907.30	—	1,698.10
Lighting	3,900.00	4,127.83	227.83	2,421.37
Fuel	3,600.00	3,301.66	—	3,459.89
Furniture and Furnishings	1,641.00	1,140.96	—	732.67
Plant and Equipment	10,198.00	3,666.52	—	7,504.74
Motor Maintenance	8,534.00	9,317.12	783.12	6,856.14
Building Maintenance	1,993.00	452.58	—	850.60
Alarm Maintenance	18,205.29	24,225.59	6,020.30	44,058.47
Printing—Stationery, Office Supplis, etc.	850.00	643.18	—	726.95
Transportation	6,396.00	6,396.00	—	6,158.20
Sundries	3,000.00	2,979.72	—	3,067.41
Insurance	1,918.23	1,918.23	—	1,388.73
Pension Plan	62,500.00	63,002.70	502.70	59,381.10
Drill School and Training	600.00	356.86	—	167.19
New Equipment—Annual Instalment	1,548.40	1,548.40	—	1,548.40
Office Furniture and Equipment	—	—	—	342.31
Civil Defence	100.00	—	—	—
Fire Prevention Bureau	27,013.72	23,294.48	—	23,955.23
	\$1,017,906.37	\$1,025,156.71	\$ 20,824.75	\$ 991,336.55

## GRANTS, RECEPTIONS, PUBLICITY, Etc.—

	Appropriation 1954	Expended 1954	Over Expenditure	Under Expenditure	Expended 1953
	\$	\$		\$	\$
Receptions Committee Appropriation	4,000.00	3,263.20		736.80	3,187.48
Calgary Chamber of Commerce—					
Publicity	4,500.00	4,500.00			4,500.00
Tourist Bureau	1,000.00	1,000.00			1,000.00
Calgary Horticultural Society	300.00	300.00			300.00
Civic Scholarships	1,800.00	1,200.00		600.00	1,500.00
John Howard Society	2,000.00	2,000.00			1,700.00
Calgary Allied Arts Council	4,000.00	4,000.00			3,500.00
Canadian Federation of Mayors and Municipalities—Establishment Fund	800.00	800.00			800.00
Pacific Northwest Travel Association	500.00	500.00			500.00
Calgary Symphony Orchestra	500.00	500.00			500.00
Street Decorations—Stampde	500.00	940.94	440.94		500.00
Grants in Lieu of Exemption from Taxation	37,800.00	43,935.96	6,135.96		37,826.31
Y.W.C.A.	500.00	500.00			500.00
Y.M.C.A.	750.00	750.00			750.00
Salvation Army Court Work	1,500.00	1,500.00			
Workshop 14	500.00	500.00			
Coronation Celebrations					9,938.60
	\$ 60,950.00	\$ 66,190.10	\$ 6,576.90	\$ 1,336.80	\$ 67,002.39

## GENERAL FINANCE AND MISC.—

Damages and Claims—General	\$ 5,000.00	\$ 7,480.26	\$ 2,480.26		\$ 10,030.91
Inventory Adjustments	10,000.00	Cr. 42,234.91	Cr. 32,234.91		9,827.89
Revenue Stamps on Cheques					275.19
Contingent Account	22,000.00	31,117.72	9,117.72		22,218.21
Transit Passes—Old Age Pensioners	1,475.00	1,350.00		125.00	1,475.00
Union of Alberta Municipalities—					
Membership Fee	300.00	300.00			300.00
Canadian Federation of Mayors and Municipalities—Membership Fee	516.00	516.00			516.00

Employees' Retirement Gift Account .....	2,500.00	3,035.00	535.00	.....	2,630.90
Re-Assessm't of City (1954 Balance of Cost) .....	50,000.00	63,065.59	13,065.59	.....	52,342.97
Augmenting Civic Pensions for Pensioners under 70 years of age .....	4,800.00	3,912.74	.....	887.26	4,878.90
Revolving Fund .....	558.38	558.38	.....	.....	.....
Civic Enumeration .....	24,000.00	22,644.11	.....	1,355.89	.....
Gas Rates Investigation .....	.....	.....	.....	.....	42.00
17th Street East—Property Settlement .....	.....	.....	.....	.....	6,000.00
Clean Up Campaign .....	.....	.....	.....	.....	3,832.27
	\$ 101,149.38	\$ 91,744.89	Cr. 7,036.34	\$ 2,368.15	\$ 94,714.46

### HEALTH DEPARTMENT—

Salaries .....	\$ 71,804.96	\$ 78,203.29	\$ 6,398.33	.....	\$ 64,100.70
Serums .....	400.00	399.12	.....	.....88	103.42
Disinfectants .....	350.00	151.06	.....	198.94	83.45
Laboratory Supplies and Equipment .....	3,000.00	3,810.40	810.40	.....	600.00
Auto Maintenance and Allowances .....	6,190.00	5,775.74	.....	414.26	5,246.03
Sundries .....	1,400.00	906.53	.....	493.47	1,108.51
Printing and Stationery .....	1,200.00	1,403.96	203.96	.....	958.68
Postage .....	700.00	593.61	.....	106.39	442.92
Transit System Passes and Tickets .....	760.00	860.00	100.00	.....	759.55
Isolation Ambulance Hire .....	250.00	33.00	.....	217.00	248.50
Milk Inspection .....	850.00	1,021.81	171.81	.....	820.88
Milk to Undernourished and Sickly Persons .....	3,000.00	2,203.28	.....	796.72	2,666.27
Meat Inspection .....	85.00	93.22	8.22	.....	81.30
Office Equipment .....	350.00	288.00	.....	62.00	.....
New Equipment—Automobile .....	1,531.42	1,314.96	.....	216.46	531.42
Fly and Insect Control .....	5,500.00	3,430.98	.....	2,069.02	.....
	\$ 97,371.38	\$ 100,488.96	\$ 7,692.72	\$ 4,575.14	\$ 77,751.63

# **HEALTH—School Medical and Dental Inspection—**

	Appropriation	Estimated 1954	Over Expenditure	Under Expenditure	Expended 1953
Salaries .....	\$ 111,474.32	\$ 110,463.13		\$ 1,011.19	\$ 93,890.25
Medical and Dental Supplies .....	4,200.00	15,290.87	11,090.87		3,848.70
Glasses for Underprivileged School Children .....	500.00	339.60		160.40	330.16
Milk for Undernourished School Children .....	2,700.00	2,642.44		57.56	2,513.24
Transit System Passes and Tickets .....	1,800.00	1,826.71	26.71		1,475.75
Auto Maintenance and Allowances .....	2,400.00	1,994.34		405.66	1,947.45
Remodelling Dental Clinic .....	5,000.00	3,836.89		1,163.11	
Printing and Stationery .....	1,000.00	1,046.69	46.69		908.06
New Equipment—Auto.—Annual Instalment .....	906.69	798.46		108.23	406.65
	\$ 129,981.01	\$ 138,239.13	\$ 11,164.27	\$ 2,906.15	\$ 105,320.26

# **HEALTH—Infant and Pre-School Clinic—**

Salaries .....	\$ 12,894.72	\$ 13,736.27	\$ 841.55		\$ 13,507.73
Transit System Passes and Tickets .....	200.00	192.00		8.00	174.10
Operations and Treatments—Specialists .....	4,000.00	3,583.30		416.70	3,526.60
Sundries .....	300.00	598.81	298.81		242.79
Auto Maintenance and Allowances .....	1,000.00	924.64		75.36	951.66
New Automobile—Annual Instalment .....	455.63	455.63			455.63
	\$ 18,850.35	\$ 19,490.65	\$ 1,140.36	\$ 500.06	\$ 18,858.51

# **HEALTH—Scarboro Health Centre—**

Gas, Light, Water, Telephones .....	\$ 278.00	\$ 306.22	\$ 28.22		\$ 247.88
Caretaker and Cleaning Supplies .....	500.00	569.30	69.30		387.70
Supplies and Repairs .....	800.00	159.17		640.83	536.54
Office Furniture and Equipment .....					2,126.05
	\$ 1,578.00	\$ 1,034.69	\$ 97.52	\$ 640.83	\$ 3,298.17

# **SUMMARY—**

Health Department—General .....	\$ 97,371.38	\$ 100,488.96	\$ 7,692.72	\$ 4,575.14	\$ 77,751.63
School Clinics .....	129,981.01	138,239.13	11,164.27	2,906.15	105,320.26
Infant and Pre-School Clinic .....	18,850.35	19,490.65	1,140.36	500.06	18,858.51
Scarboro Health Centre .....	1,578.00	1,034.69	97.52	640.83	3,298.17
	\$ 247,807.74	\$ 259,253.43	\$ 20,094.87	\$ 8,622.18	\$ 205,228.57
Less: Government Grant .....	45,000.00	53,800.17	8,800.17		44,828.52
	\$ 202,807.74	\$ 205,453.26	\$ 11,294.70	\$ 8,622.18	\$ 160,400.05

# **SPECIAL HOSPITALIZATION PLAN—**

Hospitalization Plan—Bylaw 4098	\$	240,000.00	\$	257,990.92	\$	36,358.08		\$	213,065.68
Non-Ratepayers Trust Plan				18,367.16					20,563.35
	\$	240,000.00	\$	276,358.08	\$	36,358.08		\$	233,629.03

# **INDUSTRIAL DEVELOPMENT COMMISSION—**

Salaries and Expenses	\$	8,856.00		9,196.65	\$	340.65		\$	10,541.31	
Car Allowance, Entertainment, Travelling		2,800.00		2,896.27		96.27				
Office Furniture		550.00		319.64				230.36	438.58	
Advertising		5,200.00		5,184.88				15.12	1,624.53	
Stationery, Publications, Books, Maps		1,200.00		1,163.77				36.23	1,223.56	
Postage, Express, Telephone		200.00		272.16		72.16			128.11	
Rent		1,428.75		1,428.75						
	\$	20,234.75	\$	20,462.12	\$	509.08	\$	281.71	\$	13,956.09

# **LAND AND RENTAL DEPARTMENT—**

Salaries	\$	25,046.48	\$	26,284.43	\$	1,237.95	\$	22,876.16
Printing and Stationery		500.00		401.35			98.65	579.25
Telephone, Advertising, Sundries		1,000.00		688.16			311.84	1,650.41
Postage		150.00		151.53		1.53		135.46
	\$	26,696.48	\$	27,525.47	\$	1,239.48	\$	25,241.28

# **LAND AND RENTAL—Maintenance Expenditure—**

Maintenance—Mewata Hutments	\$	5,000.00	\$	5,587.17	\$	587.17		\$	8,255.14	
City Owned Buildings		300.00	Cr.	1,311.27				1,611.27	983.23	
Tax Sale Buildings		200.00						200.00	109.77	
Insurance—Tax Sale Buildings			Cr.	4.04				4.04		
Maintenance—Comfort Station		3,000.00		2,544.72				455.28	2,958.64	
Auto Maintenance		1,000.00		1,249.48		249.48			908.92	
Maintenance—No. 2 Wireless Hutments									5,099.06	
City Hall Annex									3,016.71	
Rental—City Hall Annex	\$	9,500.00	\$	8,066.06	\$	836.65	\$	2,270.59	\$	40,593.99



## LICENSE AND SHORT WEIGHT—

	Appropriation	Expended 1954	Over Expenditure	Under Expenditure	Expended 1953
Salaries .....	\$ 15,236.16	\$ 15,828.42	\$ 592.26		\$ 13,704.52
Stationery and Printing .....	1,000.00	224.59		775.41	1,119.52
Sundries .....	20.00	123.69	103.69		24.43
Transportation—Bus Tickets .....	20.00			20.00	19.80
Auto Maintenance .....	1,440.00	1,411.02		28.98	1,340.00
Postage .....	270.00	341.71	71.71		260.08
License Tags .....	2,600.00	2,694.97	94.97		2,617.11
Purchase Funds—Short Weight .....	15.00			15.00	
Rent .....	1,833.75	1,833.75			
	\$ 22,434.91	\$ 22,458.15	\$ 862.63	\$ 839.39	\$ 19,085.46

## PERSONNEL—

Salaries .....	\$ 36,842.00	\$ 38,636.46	\$ 1,794.46		\$ 33,076.57
Printing and Stationery .....	2,625.00	1,875.59		749.41	1,653.03
Office Supplies .....	950.00	734.48		215.52	756.88
Advertising .....	400.00	255.16		144.84	433.70
Membership Fees .....	397.00	390.00		7.00	390.00
Testing and Training Materials .....	560.00	410.08		149.92	314.85
Transportation .....	2,500.00	2,704.96	204.96		1,861.63
Postage .....	300.00	229.42		70.58	152.38
Sundries .....	226.00	633.16	407.16		365.28
First Aid .....		376.12	376.12		
	\$ 44,800.00	\$ 46,245.43	\$ 2,782.70	\$ 1,337.27	\$ 39,004.32
	18,816.00	18,816.00			
Less: Charged to Utilities .....	\$ 25,984.00	\$ 27,429.43	\$ 2,782.70	\$ 1,337.27	\$ 39,004.32



# PAKKS DEFAKIMENI

Salaries	\$	33,711.33	\$	35,388.18	\$	1,676.85	\$	33,589.87
St. George's Island Zoo		30,000.00		31,761.75		1,761.75		27,078.94
Maintenance of Parks		199,500.00		176,812.13		17,312.13		124,495.00
Golf Course		22,000.00		17,507.13				19,041.49
Mewata Stadium		8,000.00		8,524.59		524.59		12,909.77
Mewata Ball Park		500.00						
Swimming Pool		15,000.00		14,925.31				14,426.25
Boulevards		21,000.00		21,892.03		892.03		17,084.23
Cemeteries		118,150.00		107,371.37				104,383.84
Nurseries		7,500.00		5,049.46				7,297.87
Greenhouse		6,000.00		7,605.86		1,605.86		4,809.42
Stationery and General Supplies		1,000.00		831.01				1,592.48
Tools and Equipment		5,000.00		5,191.86		191.86		4,597.80
Auto and Truck Maintenance		20,000.00		26,529.88		6,529.88		18,115.67
Water Account		7,000.00		7,874.86		874.86		6,999.96
Sundries		1,500.00		2,560.22				1,183.74
New Equipment		19,143.00		16,591.33		1,060.22		
Revolving Fund		9,010.31		9,010.31				2,551.67
	\$	484,014.64	\$	495,427.28	\$	32,430.03	\$	21,017.39
								9,873.09
								\$ 407,479.42

## SPORTS AND RECREATION—

Rinks	\$	32,650.00	\$	22,094.30	\$	10,555.70	\$	28,469.37
Playgrounds		44,600.00		48,551.41		3,951.41		75,267.67
Recreation Centres		29,100.00		29,538.40		438.40		
Construction		31,000.00		20,623.56				
Fencing		10,383.00		5,815.96				10,376.44
Renovation of Old Sites		3,500.00		1,303.38				4,567.04
New Equipment		3,292.00		3,286.59				2,196.62
Band Concerts		500.00		278.24		5.41		
New Apparatus		10,000.00		6,527.50		221.76		
Mewata Recreation Hall		1,067.43		858.31		3,472.50		
Assistance to Community Organizations		25,000.00		25,000.00		209.12		
	\$	191,092.43	\$	163,877.65	\$	4,389.81	\$	31,604.59
								\$ 103,737.04

## SUMMARY—

Parks and Cemeteries	\$	484,014.64	\$	495,427.28	\$	32,430.03	\$	21,017.39	\$	407,479.42
Sports and Recreation		191,092.43		163,877.65		4,389.81		31,604.59		103,737.04
	\$	675,107.07	\$	659,304.93	\$	36,819.84	\$	52,621.98	\$	511,216.46

# POLICE DEPARTMENT—

	Appropriation	Expended 1954	Over Expenditure	Under Expenditure	Expended 1953
Salaries	\$ 715,964.69	\$ 737,401.29	\$ 21,436.60		\$ 651,830.03
Clothing and Equipment	29,735.98	31,181.57	1,445.59		29,577.85
Signal Service	30,236.21	26,585.09		3,651.12	9,474.31
Telephones	3,074.40	3,235.75	161.35		2,699.95
Identification Bureau	2,392.00	2,694.66	302.66		1,340.73
Motor Maintenance and Replacements	52,463.21	65,312.03	12,848.82		43,506.86
Office Equipment	2,469.25	2,531.46	62.21		1,809.26
Juvenile Delinquency Squad	9,738.95	7,462.38		2,276.57	7,556.12
Radio Maintenance	3,600.00	3,578.66		21.34	3,311.67
Printing and Stationery	5,350.00	6,169.40			4,181.01
Telegrams	240.00	119.43	819.40	120.57	224.39
Prisoners' Keep	6,000.00	6,537.74	537.74		5,849.28
Transportation	4,615.20	4,706.91	91.71		4,169.16
Secret Service	150.00	54.00		96.00	66.70
Postage	1,600.00	2,499.18	899.18		1,126.79
Revolver Practice	200.00	145.05		54.95	195.22
Police Commission Contingent Account	500.00	100.00		400.00	232.10
Sundries	1,600.00	1,719.89	119.89		1,576.24
Repairs to Furniture	350.00			350.00	357.56
New Radio Equipment	3,371.00	3,405.84	34.84		3,398.42
City's Contribution to Pension Fund	49,837.64	54,250.86	4,413.22		45,967.17
	\$ 923,488.53	\$ 959,691.19	\$ 43,173.21	\$ 6,970.55	\$ 818,450.82

# POLICE HEADQUARTERS—

Salaries	\$ 14,308.41	\$ 15,022.88	\$ 714.47		\$ 13,149.23
Fuel	1,900.00	1,669.92		230.08	1,733.08
Light and Water	3,200.00	3,880.69	680.69		3,037.64
Power	295.55	180.04		115.51	295.55
Supplies	1,500.00	1,219.26		280.74	1,327.85
Painting and Decorating	1,665.00	1,533.16		131.84	1,261.33
Building Maintenance	3,300.00	2,673.56		626.44	2,098.24
Building Alterations	3,100.00	4,315.46	1,215.46		1,414.41

Rent	720.00	560.00	160.00
Less: Rents—City Welfare	\$ 29,988.96	\$ 31,054.97	\$ 1,544.61
Children's Aid	2,400.00	2,400.00	
	2,000.00	2,000.00	
	\$ 25,588.96	\$ 26,654.97	\$ 1,544.61
			\$ 21,357.33
<b>POUND—</b>			
Salaries	\$ 5,663.56	\$ 6,669.07	\$ 1,005.51
Supplies	450.00	759.53	309.53
Truck Maintenance	2,000.00	1,581.16	418.84
Sundries	70.00	172.74	102.74
Printing	60.00	109.95	49.95
Repairs	150.00	118.24	
Telephone	76.25	71.50	31.76
New Equipment—Annual Instalment	303.70	303.70	4.75
	\$ 8,773.51	\$ 9,785.89	\$ 1,467.73
			\$ 455.35
			\$ 9,478.31

#### PUBLIC CHARITIES—

Holy Cross Hospital Indigents )			
Holy Cross Hospital Special Grant)			
General Hospital Indigents	\$ 20,000.00		\$ 20,000.00
Convalescent Home	25,000.00		25,000.00
Mothers' Allowance	3,500.00	239.49	3,570.21
Provincial Training School	13,000.00	3,827.00	12,876.00
Amputation Association	8,000.00	7,224.00	7,074.00
Victorian Order of Nurses	300.00	300.00	300.00
Calgary Family Bureau	4,000.00		3,000.00
Salvation Army Maternity Hospital	1,500.00		1,500.00
Blind Residents and Guides	1,000.00		750.00
Provincial Mental Hospital	1,200.00		1,200.00
Ambulance Service	4,700.00	404.77	4,293.43
Provincial V.D. Clinic	2,400.00		1,200.00
Emergency Medical and Surgical Services	1,075.00	40.08	1,055.19
	1,040.00		1,040.00
	\$ 86,715.00	\$ 90,191.20	\$ 4,531.77
			\$ 1,055.57
			\$ 82,858.83

# **SOLICITOR—**

	Appropriation	Expended 1954	Over Expenditure	Under Expenditure	Expended 1953
Salaries	\$ 30,136.27	\$ 30,305.51	\$ 169.24		\$ 25,340.43
Printing and Stationery	750.00	707.54		42.46	534.89
Land Titles Office—Searches, etc.	650.00	917.00	267.00		631.45
Law Library	1,240.00	1,519.08	279.08		954.25
Law Costs	500.00	215.69		284.31	498.04
Sundries	600.00	918.73	318.73		589.57
Office Equipment	650.00	355.19		294.81	659.53
Auto Allowance—Claims Investigator	166.25	149.60		16.65	
Sheriff	100.00	127.55	27.55		59.80
Revision of Bylaws	1,200.00	1,225.00	25.00		800.00
Advertising—Streets and Lane Closings	450.00	543.10	93.10		
	\$ 36,442.52	\$ 36,983.99	\$ 1,179.70	\$ 638.23	\$ 30,067.96
	11,843.82	11,843.82			9,429.01
Less: Charged to Utilities	\$ 24,598.70	\$ 25,140.17	\$ 1,179.70	\$ 638.23	\$ 20,638.95

# **STREET LIGHTING—**

Street Lighting	\$ 114,059.64	\$ 114,059.65	\$ .01		\$ 109,120.12
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# **TELEPHONE DEPARTMENT—**

Salaries	\$ 3,024.32	\$ 3,254.26	\$ 229.94		\$ 4,196.68
Rentals and Trouble	8,000.00	6,919.75		1,080.25	7,992.20
Changes and Additions	350.00			250.00	
	\$ 11,274.32	\$ 10,174.01	\$ 229.94	\$ 1,330.25	\$ 12,188.88

# **CITY HALL ANNEX—**

Salaries	\$ 3,024.32	\$ 2,864.03		\$ 160.29	
Rentals	2,600.00	2,542.30		57.70	
Changes and Additions	3,300.00			3,300.00	
	\$ 8,924.32	\$ 5,406.33		\$ 3,517.99	

# **SUMMARY—**

City Hall	\$ 11,274.32	\$ 10,174.01		\$ 1,100.31	\$ 12,188.88
City Hall Annex	8,924.32	5,406.33		3,517.99	
	\$ 20,198.64	\$ 15,580.34		\$ 4,618.30	\$ 12,188.88

# TOWN PLANNING—

Salaries	\$ 37,524.72	\$ 39,907.50	\$ 2,382.78		\$ 32,394.14
Stationery and Office Supplies	425.00	829.36	404.36		271.42
Office and Drafting Equipment	625.00	507.89		117.11	
Drafting Supplies	350.00	728.01	378.01		1,583.50
Blue Printing and Plan Reproduction	750.00	681.76		68.24	
Office Furniture	795.00	1,024.10	229.10		399.75
Publishing—Reports, Bylaws	1,400.00	730.79		669.21	439.14
Advertising	500.00	199.76		300.24	706.19
Auto Maintenance and Allowance	1,550.00	986.05		563.95	1,849.75
Revolving Fund—Annual Instalment	396.47	396.47			
Sundries	262.54	419.62	157.08		
Postage	230.00	166.92		63.08	300.96
District Planning	7,625.00	7,625.00			141.91
	\$ 52,433.73	\$ 54,203.23	\$ 3,551.33	\$ 1,781.83	\$ 44,961.76

# WEIGH SCALES—

Salaries	\$ 1,427.40	\$ 1,669.52	\$ 242.12		\$ 1,427.49
Fuel	75.00	101.86	26.86		74.10
Maintenance	25.00			25.00	
Sundries	50.00	51.67	1.67		1.17
	\$ 1,577.40	\$ 1,823.05	\$ 270.65	\$ 25.00	\$ 1,502.76

# WIRING INSPECTION—

Salaries	\$ 26,335.04	\$ 27,065.21	\$ 730.17		\$ 23,526.81
Printing and Stationery	700.00	413.13		286.87	354.18
Transportation	3,150.00	3,588.76	438.76		4,191.18
Revolving Fund—Annual Instalment	799.43	799.43			
Sundries	200.00	187.14		12.86	62.01
Stamps	75.00			75.00	69.96
	\$ 31,259.47	\$ 32,053.67	\$ 1,168.93	\$ 374.73	\$ 28,204.14

CITY OF  
ELECTRIC LIGHT AND  
BALANCE SHEET AS AT

CAPITAL ASSETS

Total Cost to date of Extensions .....	\$ 250,000.00	
Funds on hand for further costs .....	250,000.00	\$ 500,000.00
<hr/>		
Sundry Assets acquired out of Revenue Funds—		
Original Cost Value .....	\$7,328,295.02	
Deduct: Provision already made out of		
Revenue and Reserve Funds..	7,328,295.02	
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Inventory of Materials—Street Lighting—Britannia .....		32,547.67
		<hr/>
		\$ 532,547.67
		<hr/>

CITY OF  
ELECTRIC LIGHT AND  
BALANCE SHEET AS AT

REVENUE ASSETS

Due from Capital .....		\$ 32,547.67
Cash on hand and in bank:—		
On Hand .....	\$ 1,151.83	
In Bank—Current Account .....	316,772.66	
Salaries Account .....	1,000.00	318,924.49
<hr/>		
Accounts Receivable:—		
Consumers' Accounts .....	\$ 270,762.54	
Miscellaneous Accounts .....	52,930.06	
Reserve for Replacement of Fixed Assets .....	17,224.70	
<hr/>		
	\$ 340,917.30	
Less: Reserve for Bad Debts .....	3,302.08	337,615.22
<hr/>		
Inventory of Materials .....		133,848.04
Unexpired Insurance .....		3,429.12
Office Furniture and Fixtures .....		17,098.52
Fund for Interest on Consumers' Deposits .....		23,164.20
Fund for Replacement of Fixed Assets—		
Cash and Investments .....	\$ 289,077.80	
Less: Due to Current Account .....	17,224.70	271,853.10
<hr/>		
		<hr/>
		\$1,138,480.36
		<hr/>
		\$1,671,028.03
		<hr/>

Calgary, Alberta, 20th April, 1955.

I. S. FORBES, Acting City Treasurer.



## CALGARY

## POWER DEPARTMENT

31st DECEMBER, 1954

## CAPITAL LIABILITIES

Debenture Liability—

Province of Alberta—

Annual Annuity—Due 1955 to 1959 ..... \$ 500,000.00

Due to Revenue ..... 32,547.67

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\$ 532,547.67

## CALGARY

## POWER DEPARTMENT

31st DECEMBER, 1954

## REVENUE LIABILITIES

Accounts Payable:—

Calgary Power Ltd.—

Hydro-Electric Power and Taxes ..... \$228,553.29

City General Department ..... 45,417.51

Wages ..... 26,672.99

Miscellaneous ..... 26,380.15 \$ 327,023.94

Consumers' Deposits ..... 513,038.44

Reserve for Debenture Interest ..... 3,400.68

Reserve for Interest on Consumers' Deposits ..... 23,164.20

Reserve for Replacement of Fixed Assets ..... 271,853.10

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\$1,138,480.36

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\$1,671,028.03

Audited and Certified in terms of our attached Report of this date.

HARVEY, MORRISON & CO., Chartered Accountants,  
Auditors to the City of Calgary.



CITY OF

ELECTRIC LIGHT AND

STATEMENT OF REVENUE AND EXPENDITURE

EXPENDITURE

Power Purchased .....		\$2,165,349.34
Maintenance and Operating Expenses:		
Overhead Lines .....	\$280,199.59	
Street Lighting .....	47,592.90	
Meters .....	30,540.96	
Underground Lines .....	31,415.21	
Substation Buildings and Equipment .....	41,775.45	
Tools, Cars and Trucks .....	20,316.45	
Substation Operation .....	87,887.93	
	<u>\$539,728.49</u>	
Less: Costs Recovered .....	28,222.09	511,506.40
Administration Salaries and Expenses .....		405,777.89
Taxes and Rentals—		
5% of Total Revenue .....	\$252,598.78	
Land and Poles .....	2,221.36	254,820.14
Contributions to Employees' Pension Fund .....		43,446.54
Insurance:—		
Fire and Liability .....	\$ 3,453.42	
Employees' Life .....	64.96	
Employees' Sickness and Accident .....	5,841.40	
Unemployment .....	8,067.54	17,427.32
Workmen's Compensation Board .....		8,656.25
Provision for Uncollectible Accounts .....		1,000.00
Provision for Interest on Consumers' Deposits .....		6,000.00
Charges in respect of equipment and extensions to existing lines and services—		
Purchase of Equipment .....	\$100,000.00	
Betterments and Extensions .....	763,303.43	863,303.43
Credited to the City General Revenue—		
Contribution .....	\$ 90,000.00	
Surplus for the year 1954 .....	684,688.37	774,688.37
		<u><u>\$5,051,975.68</u></u>

## CALGARY

## POWER DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1954

## REVENUE

Earnings — Consumers .....	\$5,052,567.85	
Less: Discounts Allowed .....	262,142.61	\$4,790,425.24
Earnings — Charges to Transit System .....	\$ 104,256.44	
Street Lighting .....	114,059.64	218,316.08
Earnings — Miscellaneous—		
Rental of Conduit .....	\$ 11,541.74	
Connecting Charges .....	13,773.50	
Pole Rentals .....	17,172.50	
Reconnection and other fees .....	730.00	
Sundry Revenue .....	16.62	43,234.36

\$5,051,975.68

# ELECTRIC LIGHT AND POWER DEPARTMENT—MAINTENANCE, 1954

EXPENDITURE				Expended 1953
	Appropriation	Expended	Cr. Balance	
Overhead Lines:—	\$ 150,000.00	\$ 171,082.28	\$	\$ 146,011.88
Labour	100,000.00	109,117.31		101,380.15
Material				
Meters:—				
Labour	20,000.00	20,821.37	821.37	16,643.33
Material	10,000.00	9,719.59	280.41	6,946.11
Street Lighting:—				
Labour	30,000.00	27,837.00		27,597.45
Material	15,000.00	19,755.90	2,163.00	13,936.96
Underground Lines:—				
Labour	33,000.00	27,830.65	5,169.35	30,575.76
Material	12,000.00	3,584.56	8,415.44	6,371.55
Substation Equipment:—				
Labour	25,000.00	23,619.67	1,380.33	22,177.94
Material	8,000.00	8,039.13		6,830.35
Substation Buildings:—				
Labour	3,500.00	3,951.54	451.54	3,083.30
Material	6,000.00	6,165.11	165.11	5,592.40
Substation Operation:—				
Labour	80,000.00	81,143.67	1,143.67	76,443.50
Material	4,000.00	6,744.26	2,744.26	3,596.72
Tools and Replacement of Cars and Trucks	15,000.00	20,316.45	5,316.45	11,402.71
Office Expense:—				
Salaries	200,756.76	219,701.71	18,944.95	176,381.68
Stationery	41,000.00	28,023.33	12,976.67	18,977.46
Sundries	10,000.00	6,190.70	3,809.30	3,563.27
Advertising	12,000.00	12,493.76	493.76	12,631.10
M.S.L.		1,095.00	1,095.00	
Administration:—				
Salaries	85,557.16	87,422.57	1,865.41	65,323.31
Stationery	3,500.00	5,119.86	1,619.86	2,966.23
Telephone Rental	4,500.00	4,333.05	166.95	3,971.65
Building Expense:—				
Light, Water, Power and Heat				4,229.33
Janitor's Supplies				918.04
Maintenance	7,200.00	8,751.66	1,551.66	3,768.79
Purchased Power	2,172,700.00	2,165,349.34	7,350.66	1,975,117.87

## Insurance:—

Dominion Unemployment .....	7,500.00	8,067.54	567.54	7,022.01
Employees' Group Life .....	500.00	64.96	435.04	257.05
Sickness and Accident .....		5,841.40	5,841.40	4,838.80
Fire, Bond, Etc. ....	2,500.00	3,453.42	953.42	2,069.82
Debenture Redemption .....				608.61
Debenture Interest .....				1,877.37
Damages .....	4,000.00	Cr. 259.16	4,259.16	1,439.48
Taxes on Revenue .....	254,794.48	252,598.78	2,195.70	231,744.88
Administration Charges .....	32,905.41	32,905.41		20,807.33
Bad Debts .....	1,000.00	1,000.00		500.00
Workmen's Compensation Board .....	7,500.00	8,656.25		8,678.55
Rentals .....	300.00	2,221.36		261.98
Reserve for Betterments and Extensions .....	900,000.00	763,303.43	136,696.57	860,951.32
Employees' Pension Plan .....	40,000.00	43,446.54	3,446.54	36,861.92
Contribution to General .....	90,000.00	90,000.00		90,000.00
Interest on Consumers' Deposits .....	6,000.00	6,000.00		5,500.00
Sundry Credits .....	15,000.00	Cr. 28,222.09	13,222.09	22,178.98
Reserve for Equipment .....	100,000.00	100,000.00		Cr. 100,000.00
*Evaluation Adjustments .....	15,000.00		15,000.00	
	\$4,495,113.81	\$4,367,287.31	\$ 213,520.67	\$ 85,694.17
				\$4,097,155.02

\* The actual cost of this item is included in the salary and wages expenditure items.

	Estimated 1954	Actual 1954	Actual 1953
Revenue .....	\$5,095,889.64	\$5,051,975.68	\$4,634,897.64
Expenditure .....	4,495,113.81	4,367,287.31	4,097,155.02
Surplus for year contributed to General Dept. ....	\$ 600,775.83	\$ 684,688.37	\$ 537,742.62

## CITY OF CALGARY

ELECTRIC LIGHT AND POWER DEPARTMENT  
STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1954

Bylaw Number	Purpose	Debenture Issue	Debenture Liability	Total Expenditure	Balance Unexpended
4635	Electric Light Extensions	\$ 500,000.00	\$ 500,000.00	\$ 250,000.00	\$ 250,000.00

CITY OF  
HOSPITALS

## BALANCE SHEET AS AT

## CAPITAL ASSETS

Unamortized Assets of Old Hospital— to be reduced by Annual Maturities of Refunding Debentures .....			1,259.16
Total Cost of New Hospital .....	\$4,665,013.21		
Funds on Hand .....	\$ 2,074.68		
Less: Reserve for Holdbacks on Uncompleted Contracts ....	2,074.68		
Less: Depreciation equivalent to Debentures Redeemed .....	300,000.00	4,365,013.21	
Total Cost of New Laundry .....	\$ 407,712.00		
Less: Transferred to Reserve for Repairs and Replacements .....	7,712.00		
	\$ 400,000.00		
Funds on Hand .....	\$ 1,000.00		
Less: Reserve for Holdbacks ....	1,000.00		
Less: Depreciation equivalent to Debentures Redeemed .....	20,539.24	379,460.76	
Total Cost to date of New Nurses' Residence .....	\$ 441,264.92		
Funds on Hand .....	\$314,868.08		
Less: Reserve for Holdbacks on Uncompleted Contracts ..	56,133.00	258,735.08	700,000.00
Total Cost to date of Perley Pavilion.....	\$ 204,117.67		
Total Cost to date of Boiler Plant .....	78,333.47		
	\$ 282,451.14		
<b>Funds on Hand—</b>			
Perley Pavilion .....	\$ 26,502.79		
Boiler Plant .....	21,666.53		
	\$ 48,169.32		
Less: Reserve for Holdbacks on Uncompleted Contracts ....	30,620.46	17,548.86	300,000.00
Sundry Assets acquired out of Revenue Funds—Original Cost Value .....	\$ 790,072.80		
Deduct: Provision already made out of Revenue and Reserve Funds .....	790,072.80		
			<u>\$5,772,862.15</u>

## CALGARY

## DEPARTMENT

31st DECEMBER, 1954

## CAPITAL LIABILITIES

## Debenture Liability—

Refunding Debentures .....	\$ 28,388.18
Serial Debentures .....	4,629,460.76
Capital Donated—Province of Alberta .....	1,013,333.32
Gift Furnishing Trust Account .....	101,679.89

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\$5,772,862.15

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CITY OF  
HOSPITALS

## BALANCE SHEET AS AT

## REVENUE ASSETS

Cash on Hand .....		\$	8,201.21
Accounts Receivable:—			
City of Calgary re Hospital Scheme .....	\$ 37,527.00		
Rural Municipal Hospital Plan .....	6,362.85		
Town of Bowness Plan .....	1,814.75		
Town of Okotoks Plan .....	43.50		
Town of Forest Lawn Plan .....	1,631.25		
Grants—Province of Alberta .....	42,508.20		
Patients' Accounts .....	\$484,816.90		
Less: Reserve for Bad Debts — 238,389.54	246,427.36		
Sundry Accounts Receivable .....	15,627.16		351,942.07
Inventory of Materials .....			83,963.41
Unexpired Insurance .....			4,441.41
Bequest Trust Funds—Cash and Investments .....			8,281.86
Fund for Purchase of New Equipment—			
Cash in Bank Savings Account .....			16,861.47
Loss on Sale of Debentures .....			25,529.00
		\$	499,220.43
			<u>\$6,272,082.58</u>

Calgary, Alberta, 20th April, 1955.

I. S. FORBES, Acting City Treasurer.



## CALGARY

## DEPARTMENT

31st DECEMBER, 1954

## REVENUE LIABILITIES

## Accounts Payable:—

City General Department .....	\$460,548.46	
Civic Pension Fund .....	1,715.40	
Scholarship .....	200.00	
Dr. McLatchie .....	5,100.00	\$ 467,563.86

Reserve for Unclaimed Balances—Patients' Deposits .....	1,787.29
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Reserve for Repairs and Replacements .....	4,725.95
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## Sundry Bequests including Accumulated Income:

H. A. Perley .....	\$ 2,616.03	
W. R. Hull .....	12.87	
Mary E. Neil .....	1,298.53	
Josephine M. Jenkins .....	551.35	
Col. J. H. Woods .....	263.40	
Lillian Marsh Porter .....	541.04	
Class 1946 Trust Fund .....	10.33	
Class 1949-50-51 Trust Fund .....	192.13	
Gift Furnishing Trust—New Hospital .....	2,796.18	8,281.86

Reserve for Purchase of New Equipment .....	16,861.47
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\$ 499,220.43
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<u>\$6,272,082.58</u>
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Audited and Certified in terms of our attached Report of this date.

HARVEY, MORRISON & CO., Chartered Accountants,  
Auditors to the City of Calgary.

CITY OF  
HOSPITALS

STATEMENT OF REVENUE AND EXPENDITURE  
EXPENDITURE

Salaries .....		\$2,269,584.32
Administration .....		54,681.96
Professional Care of Patients—Supplies .....		393,496.15
General Services—		
Dietary .....	\$204,834.38	
Laundry .....	18,706.27	
Linen and Housekeeping .....	47,499.47	271,040.12
Repairs and Maintenance—		
Buildings, Grounds, Equipment and Residences .....		130,779.92
Charges for Interest and Redemption of Capital Loans—		
Interest .....	\$122,376.14	
Principal .....	121,786.07	
Amortization of Discount on Debentures.....	1,042.00	245,204.21
Contributions to Employees' Pension Fund .....		45,023.11
City of Calgary—Allocation of Administration Charges .....		9,883.33
Provision for Patients' Fees deemed uncollectible .....		181,955.00
		<u>\$3,601,648.12</u>

**CALGARY****DEPARTMENT**

FOR THE YEAR ENDED 31st DECEMBER, 1954

**REVENUE**

Current Year's Fees .....		\$1,743,778.54
Hospitalization Plan—		
City of Calgary .....	\$438,246.65	
Other Authorities .....	92,809.95	531,056.60
Capital Depreciation Grants—Other Districts .....		15,414.23
Prior Years' Fees Collected .....		34,469.04
Grants—Province of Alberta .....		159,802.30
City of Calgary re Indigents .....		25,000.00
Deficit on Operations 1954, charged to		
City of Calgary General Expenditure .....		1,092,127.41

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**\$3,601,648.12**

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## HOSPITAL DEPARTMENT

## REVENUE AND EXPENDITURE FOR THE YEAR ENDING 31st DECEMBER, 1954

EXPENDITURE	Appropriation	Expended	Credit Balance	Debit Balance	Expended 1953
Salaries .....	\$2,214,000.00	\$2,269,584.32	135.14	\$ 55,719.46	\$1,635,835.61
Administration .....	53,000.00	54,681.96	-----	1,681.96	51,210.18
Professional Care of Patients—					
Operation Room .....	82,000.00	68,612.65	13,387.35	-----	67,617.36
Delivery Room .....	14,000.00	19,510.08	-----	5,510.08	10,555.32
Emergency .....	6,000.00	5,072.85	927.15	-----	-----
Pharmacy .....	70,000.00	81,262.75	-----	11,262.75	56,004.80
Laboratory .....	14,000.00	25,222.78	-----	11,222.78	18,313.42
X-Ray .....	20,000.00	26,284.68	-----	6,284.68	15,424.34
Physical Medicine .....	5,000.00	2,741.57	2,258.43	-----	281.01
Medical Records .....	3,000.00	4,459.62	-----	1,459.62	2,060.28
Direct Care of Patients .....	114,000.00	154,052.91	-----	40,052.91	98,563.00
Division of Nursing—					
School .....	14,000.00	3,288.80	10,711.20	-----	15,016.88
Administration .....	6,000.00	2,987.46	3,012.54	-----	-----
General Services Department—					
Dietary .....	200,000.00	204,834.38	-----	4,834.38	233,350.75
Laundry .....	10,000.00	18,706.27	-----	8,706.27	6,449.72
Bedding and Linen .....	30,000.00	29,899.15	100.85	-----	21,190.35
Housekeeping .....	15,000.00	17,600.32	-----	2,600.32	15,652.72
Physical Plant—					
Operating .....	45,000.00	48,371.47	-----	3,371.47	42,431.08
Maintenance—Buildings and Grounds	35,000.00	79,391.39	-----	44,391.39	33,527.36
Residences .....	4,000.00	3,017.06	982.94	-----	3,036.20
Other Expenses—					
Pension Fund .....	40,000.00	45,023.11	-----	5,023.11	31,886.01
City Charges .....	9,883.33	9,883.33	-----	-----	8,464.62
	\$3,003,883.33	\$3,174,488.91	\$ 31,515.60	\$ 202,121.18	\$2,366,871.01

# REVENUE

Patients Earnings—	Estimated	Actual	Credit Balance	Debit Balance	1953
Ward Earnings	\$1,511,500.00	\$1,579,038.52	\$7,538.52		\$1,214,522.72
Delivery Room	42,000.00	48,265.00	6,265.00		42,462.00
Operating Room	143,000.00	146,769.17	3,769.17		136,438.79
Recovery Room	10,000.00	9,800.50		199.50	
Emergency	16,500.00	21,251.65	4,751.65		
X-Ray	123,000.00	141,488.85	18,488.85		86,016.95
Laboratory	145,000.00	165,868.15	20,868.15		79,491.45
Pharmacy	96,000.00	134,318.08	38,318.08		90,706.64
Medical Supplies	36,500.00	38,906.91	2,406.91		21,147.71
Physical Medicine	18,000.00	22,865.20	4,865.20		6,752.55
Miscellaneous Revenue	5,000.00	8,594.55	3,594.55		34,069.02
	\$2,146,500.00	2,317,166.58	170,866.08	199.50	1,711,607.83
 Rebates	 24,000.00	 42,331.44	 18,331.44	 	 37,965.49
Total Patient Earnings	\$2,122,500.00	2,274,835.14	152,534.64	199.50	1,673,642.34
Bad Debt Allowance	169,500.00	181,955.00	12,455.00		135,295.25
Reserved Accounts Recovered	\$1,953,000.00	2,092,880.14	140,079.64	199.50	1,538,347.09
Grants—	33,000.00	34,469.04	1,469.04		75,726.84
Province of Alberta	130,000.00	159,802.30	29,802.30		108,700.90
City of Calgary	25,000.00	25,000.00			25,000.00
	\$2,141,000.00	2,312,151.48	171,350.98	199.50	1,747,774.83
 SUMMARY:—					
Total Expenditures	\$3,003,883.33	3,174,488.91	31,515.60	202,121.18	2,366,871.01
Total Earnings	2,141,000.00	2,312,151.48	171,350.98	199.50	1,747,774.83
Operating Deficit	\$ 862,883.33	862,337.43	202,866.58	202,320.68	619,096.18
Operating Deficit	\$ 862,883.33	862,337.43	202,866.58	202,320.68	619,096.18
Capital Charges	247,867.99	229,789.98	18,078.01		211,323.41
Charge to Mill Rate	\$1,110,751.32	\$1,092,127.41	\$ 220,944.59	\$ 202,320.68	\$ 830,419.59

# CITY OF CALGARY

## HOSPITALS DEPARTMENT

### STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1954

Bylaw No.	Purpose	Debiture Issue	Debiture Liability	Total Expenditure	Balance Unexpended
900-2213	General Hospital	\$ 22,066.25			
1314-1618-2213	Mountview Hospital	6,321.93	\$ 28,388.18	\$ 28,388.18	
3775-3987	New General Hospital	3,000,000.00			
	Less Repaid	300,000.00	2,700,000.00	3,000,000.00	
4420-4495	New General Hospital and Laundry	800,000.00			
	Less Repaid	20,539.24	779,460.76	800,000.00	
4637-4638	Nurses' Home	700,000.00			
	Perley Pavilion	200,000.00		441,264.92	258,735.08
	Boiler Plant	100,000.00		204,117.67	4,117.67
			1,000,000.00	78,333.47	21,666.53
4643	New General Hospital	150,000.00	150,000.00	150,000.00	
			\$4,657,848.94	\$4,702,104.24	\$ 276,283.94

#### Cost of New General Hospital to date:—

Provided from Capital Funds	\$3,550,000.00
Grant from Province of Alberta	1,013,333.32
Capital Donated—Gift Furnishings Trust	101,679.89
	<u>\$4,665,013.21</u>

#### Cost of New Laundry to date:—

Provided from Capital Funds	\$ 400,000.00
Provided by Reserve Funds	7,712.00
	<u>\$ 407,712.00</u>





**CITY OF  
TRANSIT SYSTEM**

**BALANCE SHEET AS AT**

**CAPITAL ASSETS**

Total Cost to date of conversion of System to Trolley Coaches and Gasoline Buses .....	\$4,325,679.00	
Deduct: Costs of conversion provided out of Funded Reserves established from Surplus Revenue Funds 1940 to 1946 .....	1,700,679.00	
Cost provided from Sale of Debentures .....	\$2,625,000.00	
Deduct: Depreciation equal to Debentures Matured and Redeemed .....	860,000.00	
Cost still to be provided by annual charges to Revenue ....		1,765,000.00
Sundry Assets acquired out of Revenue Funds:		
Original Cost Value .....	\$ 573,255.36	
Deduct: Provision already made out of Revenue and Reserve Funds .....	573,255.36	
Investments and Funds on hand to provide for Depreciation and Amortization of Capital Assets .....	\$ 754,872.31	
Deduct: Due to Revenue .....	170,867.07	584,005.24
Funds on Hand .....		6,878.54
		<u>\$2,355,883.78</u>

## CALGARY

## DEPARTMENT

31st DECEMBER, 1954

## CAPITAL LIABILITIES

## Debenture Liability:—

Serial Debentures issued for conversion costs and due annually to 1st July, 1960 and 1964, in accordance with terms of issue .....	\$2,625,000.00	
Deduct: Matured and Redeemed .....	860,000.00	\$1,765,000.00
		<hr/>
Reserve for Amortization of Capital Assets .....		584,005.24
Reserve for Holdbacks on Uncompleted Contracts .....		6,878.54

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\$2,355,883.78

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CITY OF  
TRANSIT SYSTEM  
BALANCE SHEET AS AT

REVENUE ASSETS

Cash on Hand and in Bank—

Imprest Cash and Conductors' Notes for		
Tickets .....	\$ 20,800.00	
In Bank—Current Account .....	761,089.41	
Salaries Account .....	1,000.00	\$ 782,889.41

Accounts Receivable:—

Accounts due from Reserve for Amortiza-			
tion of Fixed Assets .....	\$170,867.07		
Miscellaneous .....	\$ 9,378.42		
Less: Reserve for Bad Debts .....	418.40	8,960.02	179,827.09

Inventory of Materials .....	215,765.32
Fire Protection Equipment .....	597.75
Office Furniture and Fixtures .....	16,848.74
Unexpired Insurance .....	2,642.24
Loss on Sale of Debentures .....	14,023.57

\$1,212,594.12

\$3,568,477.90

Calgary, Alberta, 20th April, 1955.

I. S. FORBES, Acting City Treasurer.

## CALGARY

## DEPARTMENT

31st DECEMBER, 1954

## REVENUE LIABILITIES

## Accounts Payable:—

City General Department .....	\$ 944,283.74
Wages .....	52,381.17
Miscellaneous .....	55,570.58
	<hr/>
	\$1,052,235.49
Reserve for Accidents and Damages .....	77,876.87
Reserve for Unused Tickets .....	6,940.41
Reserve for Equalization of Bus Tire costs .....	75,541.35
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	\$1,212,594.12

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\$3,568,477.90

Audited and Certified in terms of our attached Report of this date.

"HARVEY MORRISON &amp; CO."

Chartered Accountants.

Auditors to the City of Calgary.

CITY OF  
TRANSIT SYSTEM

STATEMENT OF REVENUE AND EXPENDITURE

## EXPENDITURE

## Maintenance and Operating Expenses:

Bus Routes and Overhead Lines .....	\$ 71,344.62	
Repairs and Servicing of Plant, Buses and Equipment .....	437,343.74	
Operating Costs of Buses—Wages, Power, Fuel, etc. ....	1,302,700.39	\$1,811,388.75

Bowness Park—Operating Costs .....		30,974.38
Administration, Salaries and Expenses .....		100,985.08

## Taxes and Rentals—

5% of Total Revenue .....	\$ 132,075.32	
Land, Buildings and Conduits .....	5,007.49	137,082.81

## Insurance:

Fire and Liability .....	\$ 15,755.19	
Employees' Life .....	339.28	
Employees' Sickness and Accident .....	20,233.83	
Employees' Medical Services .....	2,438.85	
Unemployment .....	11,200.36	49,967.51

## Charges for Interest and Redemption of Capital Loans:

Interest .....	\$ 59,248.65	
Principal .....	160,000.00	
Amortization of Debenture Discount .....	1,476.16	220,724.81

Contribution to Employees' Pension Fund .....		92,141.04
Workmen's Compensation Board .....		15,803.56
Provision for Accidents and Damages Claims .....		35,000.00

## Credited to Reserves—

Depreciation .....	\$ 30,000.00	
Equalization of Bus Tire Costs .....	12,000.00	
Surplus for the year 1954 transferred to the Reserve for Amortization of Capital Assets .....	105,438.54	147,438.54
		<u>\$2,641,506.48</u>

## CALGARY

## DEPARTMENT

FOR THE YEAR ENDED 31st DECEMBER, 1954

## REVENUE

Earnings—Passenger .....	\$2,586,064.87
Bowness Park .....	31,702.42
Miscellaneous .....	23,739.19

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\$2,641,506.48

# CALGARY TRANSIT SYSTEM — MAINTENANCE, 1954

Expenditure:—	Appropriation	Expended	Balance	Expended 1953
Overhead Lines—Trolley Coaches	\$ 29,000.00	\$ 30,084.14	\$ 1,084.14 Dr.	\$ 25,141.88
Buildings and Fixtures	9,300.00	7,989.26	1,310.74	9,667.40
Road Expense (Removal of Snow and Sanding)	39,900.00	41,260.48	1,360.48 Dr.	37,500.00
Conduit Rentals	3,200.00	3,104.62	95.38	3,147.90
Maintenance, Trolley Coaches	157,300.00	142,130.84	15,169.16	145,397.25
Maintenance, Motor Buses	228,000.00	224,671.36	3,328.64	217,429.56
Repairs, Shop, and Garage Equipment	3,700.00	9,709.56	6,009.56 Dr.	3,096.85
Maintenance, Service Equipment	4,200.00	5,167.57	967.57 Dr.	5,621.00
Shop and Garage Expense	42,000.00	44,320.93	2,320.93 Dr.	39,446.27
Power	100,500.00	104,256.54	3,756.54 Dr.	97,005.18
Fuel for Buses	107,000.00	106,025.80	974.20	104,122.93
Lubricants for Buses	12,800.00	9,802.88	2,997.12	13,382.11
Lubricants for Trolley Coaches	1,800.00	1,471.69	328.31	1,719.01
Tires and Tubes for Buses and Trolley Coaches	50,200.00	47,533.19	2,666.81	50,413.06
Wages, Bus and Trolley Coach Operators	805,000.00	829,620.60	24,620.60 Dr.	790,171.66
Superintendence of Transportation	65,950.96	72,279.35	6,328.39 Dr.	66,766.79
Wages, Training Personnel	8,900.00	7,183.61	1,716.39	8,611.93
Wages, Servicing Revenue Equipment	84,000.00	79,839.98	4,160.02	83,921.28
Other Transportation Expense	60,200.00	60,041.17	158.83	65,439.07
Salaries, General Officers	11,632.50	12,792.90	1,160.40 Dr.	11,818.99
Salaries, General Office Clerks	25,791.50	25,649.68	141.82	25,041.55
Salaries, Engineering	8,971.68	7,510.44	1,461.24	7,181.82
General Office Supplies and Expenses	3,800.00	4,151.02	351.02 Dr.	3,680.44
Advertising and Public Relations	8,500.00	10,375.96	1,875.96 Dr.	6,005.90
Miscellaneous General Expense	2,700.00	2,867.56	167.56 Dr.	2,322.23
Rental of Land and Buildings	2,000.00	1,902.87	97.13	1,995.27
Bowness Park Maintenance	26,118.00	30,974.38	4,856.38 Dr.	27,294.32
Administration Charges	37,637.52	37,637.52		27,071.70
Insurance, Fire, Bond, Etc.	15,500.00	15,755.19	255.19 Dr.	13,804.14
Insurance, Employees' Life	750.00	339.28	410.72	531.26
Insurance, Dominion Government Unemployment	11,000.00	11,200.16	200.16 Dr.	10,797.20



	Appropriation	Expended	Balance	Expended 1953
Workmen's Compensation Board	15,000.00	15,803.56	803.56 Dr.	18,883.85
Employees' Pension Fund	85,000.00	92,141.04	7,141.04 Dr.	83,412.32
Debtenture Interest	59,225.00	59,248.65	23.65 Dr.	73,741.44
Debtenture Principal	160,000.00	160,000.00		163,209.42
Reserve for Amortization	30,000.00	30,000.00		30,000.00
Reserve for Accidents and Damages	35,000.00	35,000.00		20,000.00
Taxation of Revenue	126,828.40	132,075.32	5,246.92 Dr.	129,829.43
Loss on Sale of Debtentures	1,476.16	1,476.16		1,476.16
Sickness- and Accident Insurance	20,000.00	20,233.83	233.83 Dr.	18,889.80
Employees' Medical Services	—	2,438.85	2,438.85 Dr.	
*Evaluation Adjustments	25,000.00		25,000.00	
Total Operating Expenses and Fixed Charges	\$2,524,881.72	\$2,536,067.94	\$ 11,186.22 Dr.	\$2,444,988.37

	Estimated	Actual 1954
Revenue	\$2,536,568.08	\$2,641,506.48
Operating Expenses and Fixed Charges	2,524,881.72	2,536,067.94
Operating Surplus	\$ 11,686.36	\$ 105,438.54

\*The actual cost of this item is included in the Salary and Wage Expenditure items.

#### STATISTICS:—(Bus and Trolley Coach combined)

	Actual 12 months 1954	Actual 12 months 1953
Miles Operated	4,508,846	4,470,416
Hours Operated	467,871	456,700
Passengers Carried	28,064,555	28,348,712
Average Fare per Passenger (Bus and Trolley Coach Earnings only)	9.214c	8.990c
Average Fare per Passenger (Total Earnings)	9.412c	9.159c

**CITY OF CALGARY**  
**CALGARY TRANSIT SYSTEM**

STATEMENT OF RECEIPTS AND EXPENDITURES  
 BOWNESS PARK MAINTENANCE ACCOUNT — 1954

**Receipts—**

Catering Concession .....	\$ 4,500.00
Boats and Canoes .....	8,308.75
Gate .....	9,700.98
Swimming Pool .....	2,932.60
Merry-Go-Round .....	2,547.98
Miniature Golf .....	1,682.61
Shooting Gallery .....	1,076.49
Kiddie Land .....	892.16
Photo Concession .....	25.00
Photo Machine .....	35.85
	<u>\$31,702.42</u>

**Expenditures—**

Boats and Canoes .....	\$ 2,108.98
Gate .....	964.00
Swimming Pool .....	1,554.70
Merry-Go-Round .....	536.71
Miniature Golf .....	615.97
Advertising and Attractions .....	872.67
Roads, Building, Grounds, etc. ....	17,182.63
Superintendence and Policing .....	5,477.18
Caretaker .....	493.33
Relief Labor .....	1,168.21
	<u>\$30,974.38</u>

Revenue .....	\$31,702.42
Expenditures .....	30,974.38
Surplus .....	<u>\$ 728.04</u>

NOTE:—No allowance is made in this statement for Overhead or Interest on, nor repayment of Capital Investment. These are borne by the Calgary Transit System.

# CITY OF CALGARY

## CALGARY TRANSIT SYSTEM

### STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1954

Bylaw No.	Purpose	Debenture Issue	Debenture Liability	Total Expenditure	Balance Unexpended
3780	Reconversion Less Repaid	\$ 500,000.00 260,000.00	\$ 240,000.00	\$ 500,000.00	
3956-3988	Reconversion Less Repaid	2,125,000.00 600,000.00	1,525,000.00 \$1,765,000.00	2,125,000.00 \$2,625,000.00	

**CITY OF  
WATERWORKS**

BALANCE SHEET AS AT

CAPITAL ASSETS

Unamortized Assets of System to be reduced by Annual Maturities of Refunding Debentures .....		\$3,302,078.18
Total Cost to date of Extensions and Im- provements .....	\$8,089,994.93	
Less: Reserve for Debentures Matured and Paid .....	467,378.10	7,622,616.83
The above asset has been acquired by—		
Funds provided from sale of Debentures ..	\$7,169,621.90	
Advances from General Department .....	452,994.93	
(Pending Sale of Debentures)		
		<u>\$7,622,616.83</u>
Sundry Assets acquired out of Revenue Funds—		
Original Cost Value .....	\$1,925,994.43	
Less: Provision already made out of Revenue and Reserve Funds.....	1,925,994.43	
		<u>\$10,924,695.01</u>

## CALGARY

## DEPARTMENT

31st DECEMBER, 1954

## CAPITAL LIABILITIES

Debenture Liability—	
Refunding Debentures for present system .....	\$ 1,746,517.02
Liability to General Department for Loans repaid re	
Glenmore System .....	1,095,462.92
Treasury Bill—	
Province of Alberta—2% due 1947/1977 .....	316,790.56
Due to Revenue .....	143,307.68
	<u>\$ 3,302,078.18</u>
Debenture Liability—	
Province of Alberta—	
Semi-Annual Annuity due 1955 to 1978 .....	7,169,621.90
Accounts Payable—To Revenue .....	\$386,258.37
Contractors' Holdbacks .....	81,255.77
	<u>\$467,514.14</u>
Less: Investments and Funds on Hand .....	14,519.21
	<u>452,994.93</u>
	<u><u>\$10,924,695.01</u></u>

CITY OF  
WATERWORKS  
BALANCE SHEET AS AT

REVENUE ASSETS

Due from Capital .....		\$	143,307.68
Cash on Hand and in Bank:—			
On Hand .....	\$	150.00	
In Bank—General Account .....		48,559.16	
Salaries Account .....		1,000.00	49,709.16
Accounts Receivable:—			
Consumers' Accounts .....		\$108,437.25	
Accounts due from Capital .....	\$386,258.37		
Miscellaneous .....	68,950.44	455,208.81	
		\$563,646.06	
Less: Reserve for Bad Debts .....		1,237.90	562,408.16
Inventory—Materials .....			35,441.19
Work in Progress .....			789.09
Unexpired Insurance .....			1,381.72
Office Furniture and Fixtures .....			6,051.75
Fund for Interest on Consumers' Deposits .....			8,795.54
Fund for Purchase of New Equipment—			
Cash and Investments .....			360,327.83
			<u>\$ 1,168,212.12</u>
			<u><u>\$12,092,907.13</u></u>

Calgary, Alberta, 20th April, 1955.

I. S. FORBES, Acting City Treasurer.

## CALGARY

## DEPARTMENT

31st DECEMBER, 1954

## REVENUE LIABILITIES

## Accounts Payable:—

City General Department .....	\$664,676.64	
Wages .....	46,978.07	
Miscellaneous .....	47,048.60	\$ 758,703.31
<hr/>		
Consumers' Deposits .....		40,385.44
Reserve for Interest on Consumers' Deposits .....		8,795.54
Reserve for Purchase of New Equipment .....		360,327.83

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\$ 1,168,212.12

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\$12,092,907.13

Audited and Certified in terms of our attached Report of this date.

"HARVEY, MORRISON &amp; CO."

Chartered Accountants,

Auditors to the City of Calgary.



CITY OF  
WATERWORKS

STATEMENT OF REVENUE AND EXPENDITURE  
EXPENDITURE

## Maintenance:—

Equipment .....	\$ 68,252.55
Pumping System .....	150,193.08
Delivery System .....	461,492.93

## General:—

Salaries and Administration .....	\$204,420.92
Taxation of Revenue .....	\$ 90,322.90
Taxes on Land .....	2,557.39      92,880.29

## Insurance:—

Fire, etc. ....	\$ 435.63	
Employees's Group Life .....	Cr. 21.27	
Sickness and Accident .....	5,626.59	
Unemployment .....	7,570.20	
M. S. I. ....	1,851.90	15,463.05      312,764.26

## Charges for Interest and Redemption of

## Capital Loans—

Debenture Interest .....	\$ 83,197.39	
Debenture Principal .....	51,059.26	
Debenture Interest—Alberta Govt. ....	146,236.58	
Debenture Principal—Alberta Govt. ....	196,494.46	
Treasury Bill—Interest and Principal .....	18,521.94	
Interest on Capital Advances .....	32,863.88	528,373.51

Reserve for New Equipment .....	200,000.00
Bad Debts .....	500.00
Interest on Consumers' Deposits .....	1,000.00
Pension Fund .....	49,882.37

Surplus for the year 1954 transferred to Reserve .....	\$1,772,458.70
	33,999.34

\$1,806,458.04

**CALGARY****DEPARTMENT**

FOR THE YEAR ENDED 31st DECEMBER, 1954

## REVENUE

Rated Water Consumers .....	\$1,100,164.14
Metered Water Consumers .....	528,143.80
	<hr/>
	\$1,628,307.94
Less: Discount .....	71,505.64
	<hr/>
	\$1,556,802.30
 Water Frontage Assessment .....	 228,222.60
Miscellaneous .....	15,249.07
Building Water .....	6,184.07

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\$1,806,458.04

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# **WATERWORKS DEPARTMENT** **MAINTENANCE ACCOUNT FOR THE YEAR 1954**

<b>Expenditure—</b>	<b>Appropriation</b>	<b>Expended</b>	<b>Credit Balance</b>	<b>Debit Balance</b>	<b>Expended 1953</b>
<b>Glenmore Dam Power House and Superintendence—</b>					
Salaries and Wages	\$ 18,995.89	\$ 20,446.44		\$ 1,450.55	\$ 18,995.89
Power and Light	10,500.00	9,547.16	952.84		6,993.49
Telephone	210.00	255.90		45.90	140.00
Maintenance of Equipment	4,400.00	4,909.15		509.15	561.49
<b>Chemical and Heating Plant—</b>					
Labor	1,790.96	511.28	1,279.68		1,790.96
Fuel	2,500.00	2,397.96	102.04		2,195.96
Chlorination	6,000.00	5,947.88	52.12		4,795.87
Chemicals	25,000.00	6,852.33	18,147.67		27,143.41
Maintenance of Equipment	500.00	514.18		14.18	975.85
<b>Filter Plant—</b>					
Labor	22,144.64	22,863.84		719.20	22,144.64
Material	4,350.00	4,628.51		278.51	2,247.12
Maintenance of Equipment	773.79	782.41		8.62	773.79
Laboratory	4,064.00	3,630.49	433.51		3,940.78
<b>Glenmore Reservoir—</b>					
Caretaker	2,763.32	2,628.74	134.58		2,763.32
Fencing	1,500.00	1,501.04		1.04	500.00
Grounds	3,000.00	3,647.77		647.77	2,865.62
Repairs to Building	300.00		300.00		300.00
Roads	1,500.00	1,562.78		62.78	1,500.00
Telephone	101.55	210.22		108.67	101.55
<b>Mains—</b>					
Labor	96,000.00	105,020.51		9,020.51	83,195.54
Material	15,000.00	12,405.20	2,594.80		11,996.60
<b>Flushing—</b>					
Labor	9,000.00	8,583.65	416.35		5,806.84
Material	100.00	703.44		603.44	95.15

Services—					
Labor .....	140,000.00	150,754.49	.....	10,754.49	113,065.30
Material .....	25,000.00	30,196.96	.....	5,196.96	15,007.08
Thawing .....	3,000.00	3,148.69	.....	148.69	1,708.25
Repairs to Pavement .....	10,000.00	7,437.99	.....	2,562.01	7,812.16
New Services .....			.....		79,011.13
Hydrants—					
Labor .....	8,000.00	8,688.93	.....	688.93	7,672.56
Material .....	4,500.00	3,153.82	.....	1,346.18	2,938.32
Thawing .....	1,800.00	1,350.89	.....	449.11	1,253.33
Repairs to Pavement .....	600.00	198.35	.....	401.65	554.48
Valves—					
Labor .....	15,000.00	34,927.15	.....	19,927.15	11,366.32
Material .....	4,000.00	4,664.92	.....	664.92	3,731.80
Meters—					
Labor .....	18,000.00	24,910.37	.....	6,910.37	15,752.45
Material .....	3,000.00	5,153.58	.....	2,153.58	5,424.08
New Meters .....	50,000.00	50,000.00	.....		24,640.14
No. 2 Pump House—					
Labor .....	15,000.00	14,781.18	.....	218.82	13,196.45
Power and Light .....	9,500.00	8,246.61	.....	1,253.39	7,864.65
Heating .....	350.00	504.46	.....	154.46	342.34
Maintenance of Equipment .....	910.10	731.57	.....	178.53	4,875.22
No. 4 Pump House—					
Power .....			.....		
Heating .....	34.24	57.98	.....	23.74	370.51
South Calgary Reservoir—					
Labor .....	20,424.40	23,033.51	.....	2,609.11	20,424.40
Power and Light .....	8,000.00	8,628.74	.....	628.74	7,041.44
Fuel .....	126.28	191.40	.....	65.12	126.28
Telephone .....	77.50	111.90	.....	34.40	77.50
Maintenance of Equipment .....	500.00	1,067.65	.....	567.65	936.73

# **WATERWORKS DEPARTMENT** **MAINTENANCE ACCOUNT FOR THE YEAR 1954**

	Appropriation	Expended	Credit Balance	Debit Balance	Expended 1953
Office Salaries .....	76,716.84	69,738.36	6,978.48		70,457.34
Stationery and Printing .....	3,000.00	3,109.56		109.56	1,651.40
Bus Tickets .....	504.00	584.00		80.00	504.00
Auto and Truck Maintenance .....	40,000.00	65,522.52		25,522.52	36,785.07
Damages .....	4,000.00	16.80	3,983.20		2,009.92
Workmen's Compensation Board .....	10,000.00	11,560.38		1,560.38	11,956.86
Telephones and Switchboard .....	1,810.00	1,809.96	.04		3,132.30
Sundries — Office .....	1,500.00	1,420.44	79.56		1,500.00
Collection Department—					
Stationery, Printing, Stamps, Delivery .....	10,250.00	13,304.63		3,054.63	4,316.88
Salaries .....	40,432.60	40,432.56	.04		29,705.70
Telephones .....	169.05	200.05		31.00	169.05
Car Maintenance and Depreciation .....	3,500.00	2,750.03	769.97		3,225.68
Rent .....	6,768.00	6,768.00			3,226.80
Re-Rating .....	7,000.00	7,648.42		648.42	7,418.14
Administration Charges .....	36,690.26	36,690.26			26,107.87
Rent—Waterworks Premises (Administration Offices) .	1,885.56		1,885.56		1,885.56
Rent—Annex .....	11,137.50	11,137.50			
Insurance—					
Dominion Government Unemployment .....	7,500.00	7,570.20		70.20	6,663.04
Employees' Group Life .....	81.84	21.27	Cr. 103.11		81.84
Sickness and Accident .....		5,626.59		5,626.59	7,360.14
Fire and Bond .....	457.97	435.63	22.34		457.97

Leak Survey .....	9,000.00	7,545.59	1,454.41		9,029.33
Housing—Foremen Shacks .....	2,000.00	2,648.40		648.40	7,075.88
Interest on Capital Advances .....	32,863.88	32,863.88			34,682.13
Treasury Bill Interest and Principal .....	18,521.94	18,521.94			18,521.94
Debenture Interest .....	86,968.27	83,197.39	3,770.88		90,401.64
Debenture Principal .....	51,059.26	51,059.26			59,450.11
Debenture Interest—Alberta Government .....	146,236.58	146,236.58			51,558.97
Debenture Principal—Alberta Government .....	196,494.46	196,494.46			126,254.33
Interest on Consumers' Deposits .....	1,000.00	1,000.00			1,000.00
Reserve for New Equipment .....	200,000.00	200,000.00			100,000.00
Taxes on Revenue .....	88,243.00	90,322.90		2,079.90	75,996.61
Taxes on Land .....	2,949.07	2,557.39	391.68		2,949.07
Bad Debts .....	500.00	500.00			500.00
Pension Plan .....				4,882.37	42,555.17
Reserve for Special Appropriation .....	45,000.00	49,882.37			50,000.00
Evaluation Adjustments .....			15,000.00		
Depreciation Office Furniture .....	15,000.00				
M. S. I. ....		1,851.90		1,851.90	550.00
	\$1,727,556.75	\$1,772,458.70	\$ 65,262.55	\$ 110,164.50	\$1,436,157.53

# **WATERWORKS DEPARTMENT** REVENUE AS COMPARED WITH ESTIMATED REVENUE FOR 1954

Revenue—	Estimated 1954	Actual	Under	Over	Actual Revenue 1953
Rated Water .....	\$1,040,000.00	\$1,023,654.14	\$ 16,345.86	-----	\$ 920,132.63
Metered Water .....	500,000.00	528,143.80	-----	28,143.80	476,807.39
Building Water .....	5,000.00	6,184.07	-----	1,184.07	5,858.78
Thawing Services .....	350.00	537.32	-----	187.32	74.00
City Departments—					
Parks .....	7,000.00	7,000.00	-----	-----	7,000.00
Skating Rinks .....	600.00	600.00	-----	-----	600.00
Sewer Flushing .....	1,500.00	1,500.00	-----	-----	1,500.00
Public Works .....	500.00	500.00	-----	-----	500.00
Street Cleaning .....	750.00	750.00	-----	-----	750.00
Fire Hydrants (1654) .....	66,160.00	66,160.00	-----	-----	61,760.00
Sundry Revenue .....	5,000.00	14,711.75	-----	9,711.75	3,191.05
Frontage Tax .....	215,000.00	228,222.60	-----	13,222.60	106,639.52
	\$1,841,860.00	\$1,877,963.68	\$ 16,345.86	\$ 52,449.54	\$1,584,813.37
	77,000.00	71,505.64	5,494.36	-----	64,881.13
Less Discount .....	\$1,764,860.00	\$1,806,458.04	\$ 10,851.50	\$ 52,449.54	\$1,519,932.24
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		Estimated 1954	Actual 1954		Actual 1953
Revenue .....		\$1,764,860.00	\$1,806,458.04		\$1,519,932.24
Expenditure .....		1,727,556.75	1,772,458.70		1,436,157.53
Surplus for Year contributed to General Department .....		\$ 37,303.25	\$ 33,999.34		\$ 83,774.71



**CITY OF CALGARY**  
**WATERWORKS DEPARTMENT**  
STATEMENT OF CAPITAL EXPENDITURE AS AT 31st DECEMBER, 1954

Bylaw No.	Purpose	Debiture Issue	Debiture Liability	Total Expenditure
1483-2213	Waterworks Extension Less Repaid	\$ 113,161.89 113,161.89		113,161.89
1652-2213	Waterworks Extension	54,179.69	54,179.69	54,179.69
1719-2213	Waterworks Extension	17,337.33	17,337.33	17,337.33
2591-2769	Waterworks Extension	175,000.00	175,000.00	175,000.00
2595-2636	Glenmore System	3,770,000.00		
	Less Bonds Unsold	2,270,000.00	1,500,000.00	4,051,513.83
4082-4103	Waterworks Extension Less Repaid	1,000,000.00 169,488.37	830,511.63	1,000,000.00
4082-4222	Waterworks Extension Less Repaid	1,000,000.00 125,843.17	874,156.83	1,000,000.00
4082-4347	Waterworks Extension Less Repaid	550,000.00 57,389.27	492,610.73	550,000.00
4295-4348	Waterworks Extension Less Repaid	450,000.00 46,954.85	403,045.15	450,000.00
4482	Waterworks Extension Less Repaid	2,637,000.00 67,702.44	2,569,297.56	2,637,000.00
4636	Waterworks Extension	2,000,000.00	2,000,000.00	2,000,000.00
			\$ 8,916,138.92	\$ 12,048,192.74

# CITY OF CALGARY

## SCHEDULE OF DEBENTURE LIABILITY

### ELECTRIC LIGHT AND POWER — 1954

Bylaw Number	Date of Issue	Amount of Issue	Annual Maturity	Less Repaid	Amount Outstanding	Term	Rate of Interest	Provided in 1954 Interest	Principal
2199	1 Jan. 1924	\$ 34,133.94				30 Yrs.	5½%		
Less Matured— 2199		34,133.94							
4635	1 July 1954	\$ 500,000.00			500,000.00	5 Yrs.	2½%		
Debenture Liability to General—31st December, 1954					500,000.00				

## SCHEDULE OF DEBENTURE LIABILITY

### CALGARY TRANSIT SYSTEM — 1954

Bylaw Number	Date of Issue	Amount of Issue	Annual Maturity	Less Repaid	Amount Outstanding	Term	Rate of Interest	Provided in 1954 Interest	Principal
3780	July 1, 1948	\$ 500,000.00	July 1, 1949 July 1, 1950 July 1, 1951 July 1, 1952 July 1, 1953 July 1, 1954	\$ 50,000.00 50,000.00 40,000.00 40,000.00 40,000.00 40,000.00					
3956-3988	July 1, 1949	2,125,000.00	July 1, 1950 July 1, 1951 July 1, 1952 July 1, 1953 July 1, 1954	120,000.00 120,000.00 120,000.00 120,000.00 120,000.00	\$ 240,000.00	12 Yr. Ser.	3%	\$ 7,800.00	\$ 40,000.00
Debenture Liability to General—31st December, 1954					1,525,000.00	15 Yr. Ser.	3-3½%	51,425.00	120,000.00
					\$1,765,000.00			59,225.00	160,000.00

# **SCHEDULE OF DEBENTURE LIABILITY**

WATERWORKS — 1954

Bylaw Number	Date of Issue	Amount of Issue	Annual Maturity	Less Repaid	Amount Outstanding	Term	Rate of Interest	Interest Provided in 1954	Principal
2591-2679	Jan. 1, 1930	\$ 175,000.00				30 Yrs.	5%	8,750.00	3,120.27
2595-2636	Apr. 1, 1930	1,500,000.00				40 Yrs.	5%	75,000.00	15,785.24
1483-1559-2213	Jan. 1, 1943	113,161.89				11 Yrs.	4½%		
1652-2471-2213	Jan. 1, 1945	54,179.69				11 Yrs.	4½%	2,438.09	4,017.37
1719-2471-2213	Jan. 1, 1945	17,337.33				11 Yrs.	4½%	780.18	1,285.55
		\$1,859,678.91						86,968.27	24,208.43
2595-2859	Jan. 1, 1933					40 Yrs.		23,888.32	23,888.32
2595-2986	Jan. 1, 1935					40 Yrs.		2,104.70	2,104.70
2595-3067	Jan. 1, 1936					40 Yrs.		857.81	857.81
Less Redeemed— 1483-1559-2213		\$1,859,678.91						86,968.27	51,059.26
		113,161.89							
		\$1,746,517.02			\$1,746,517.02			86,968.27	51,059.26
4082-4103	Aug. 1, 1950	1,000,000.00	Aug. 1, 1953 Feb. 1, 1954 Aug. 1, 1954	\$125,843.17 21,714.03 21,931.17					
					830,511.63	20 Yrs.	2%	17,266.00	43,645.20
4082-4222	Aug. 1, 1951	1,000,000.00	Aug. 1, 1953 Feb. 1, 1954 Aug. 1, 1954	83,057.95 21,286.18 21,499.04					
					874,156.83	20 Yrs.	2%	18,125.98	42,785.22
4082-4347	July 1, 1952	550,000.00	Jan. 1, 1954 July 1, 1954 Jan. 1, 1955	34,090.39 11,591.48 11,707.40					
					492,610.73	20 Yrs.	2%	10,202.28	23,298.88
4295-4348	July 1, 1952	\$ 450,000.00	Jan. 1, 1954 July 1, 1954 Jan. 1, 1955	\$ 27,892.13 9,483.94 9,578.78					
					403,045.15	20 Yrs.	2%	8,347.32	19,062.72
4482	July 1, 1953	2,637,000.00	July 1, 1954	67,702.44	2,569,297.56	25 Yrs.	3½%	92,295.00	67,702.44
4636	July 1, 1954	2,000,000.00			2,000,000.00	25 Yrs.	3½%		
Debenture Liability to General—31st December, 1954					\$8,916,138.92			233,204.85	247,553.72

# SCHEDULE OF DEBENTURE LIABILITY

## HOSPITALS — 1954

Bylaw Number	Date of Issue	Amount of Issue	Annual Maturity	Less Repaid	Amount Outstanding	Term	Rate of Interest	Interest	Provided in 1954
757-902-2213	Jan. 1, 1938	\$ 17,876.60				21 Yrs.	4½%	804.45	Principal 559.18
900-933-2213	Jan. 1, 1928	22,066.25				31 Yrs.	4½%	992.98	371.93
2199	Jan. 1, 1924	169,406.28				30 Yrs.	5½%		
1314-1618-2213	Jan. 1, 1943	6,321.93				15 Yrs.	4½%	284.49	315.72
Less Matured— Bylaw 2199		215,671.06						2,081.92	1,246.83
		169,406.28							
		\$ 46,264.78							
Less Rebonded Amount— No Bonds Issued— Bylaw 757-902-2213		17,876.60							
		\$ 28,388.18			\$ 28,388.18			2,081.92	1,246.83
3775-3987	July 1, 1949	\$3,000,000.00	July 1, 1952 July 1, 1953 July 1, 1954	\$ 100,000.00 100,000.00 100,000.00					
					2,700,000.00	30 Yrs. Ser.	3-3½-3¾%	96,000.00	100,000.00
4420-4495	July 1, 1953	800,000.00	July 1, 1954	20,539.24		25 Yrs. Ser.	3½%	28,000.00	20,539.24
4637-4638	July 1, 1954	1,000,000.00			779,460.76	25 Yrs. Ser.	3½%		
					1,000,000.00	25 Yrs. Ser.	3½%		
4643	July 1, 1954	150,000.00			150,000.00	25 Yrs. Ser.	3¾%		
					\$4,657,848.94			126,081.92	121,786.07
Debenture Liability to General—31st December, 1954									

# SCHEDULE OF DEBENTURE LIABILITY

## SUMMARY

Debenture Liability Refunding Series 1940-1941 (Bylaw 3515)	\$ 635,000.00
Debenture Liability Refunding Series 1942-1942a-1912-b (Bylaw 3532)	1,120,000.00
Debenture Liability Refunding Series 1943-1943a-1943b (Bylaw 3561)	150,000.00
Debenture Liability Refunding Series 1944-1971 (Bylaw 3654)	1,990,000.00
Debenture Issue Paving Transportation Routes (Bylaw 3937-3989)	875,000.00
Debenture Issue Storm Sewers (Bylaw 4005-4996)	504,000.00
Debenture Issue Storm Sewers (Bylaw 4005-4218)	880,000.00
Debenture Issue Storm Sewers (Bylaw 4005-4340)	363,811.17
Debenture Issue Storm Sewers (Bylaw 4341)	1,364,291.91
Debenture Issue Refuse Incinerator (Bylaw 4117-4342)	636,669.59
Debenture Issue Fourth Street West Subway (Bylaw 4116-4391)	649,778.92
Debenture Issue Storm and Sanitary Trunk Sewers (Bylaw 4478-4479)	1,810,297.63
Debenture Issue Bridges (Bylaw 4480-4481)	991,863.83
Debenture Issue Cushing Bridge (Bylaw 4506)	243,581.49
Debenture Issue Widening and One-Way Streets (Bylaw 4493)	190,666.03
Debenture Issue Airport, 14th Street West Bridge, Elhoya and Belfast Bridges, Parking Lots (Bylaws 4620-4624-4625-4626-4634-4640)	2,000,000.00
Debenture Issue Storm Sewers, Trunk Sewers, Sewage Disposal Plant, One Way Streets and Widening (Bylaws 4621-4622-4623-4627)	3,347,000.00
Debenture Issue Special Local Improvements (Bylaw 3552)	4,419.87
Debenture Issue Special Local Improvements (Bylaw 3626)	155.22
Debenture Issue Special Local Improvements (Bylaw 3730)	12,354.64
Debenture Issue Special Local Improvements (Bylaw 3730)	15,364.32
Debenture Issue Special Local Improvements (Bylaw 3845)	636.52
Debenture Issue Special Local Improvements (Bylaw 3849)	21,916.54
Debenture Issue Special Local Improvements (Bylaw 3953)	28,815.58
Debenture Issue Special Local Improvements (Bylaw 3922-4062)	11,129.10
Debenture Issue Special Local Improvements (Bylaw 3709-4066)	49,186.64
Debenture Issue Special Local Improvements (Bylaw 4067-4097)	140,000.00
Debenture Issue Special Local Improvements (Bylaw 4068)	68,727.03
Debenture Issue Special Local Improvements (Bylaw 4195-4219)	180,000.00

Debenture Issue Special Local Improvements (Bylaw 4195-4219)	12,834.13
Debenture Issue Special Local Improvements (Bylaw 4196-4220)	4,391.01
Debenture Issue Special Local Improvements (Bylaw 4196-4220)	200,000.00
Debenture Issue Special Local Improvements (Bylaw 4197-4221)	120,000.00
Debenture Issue Special Local Improvements (Bylaw 4197-4221)	2,340.22
Debenture Issue Special Local Improvements (Bylaw 4335)	35,394.26
Debenture Issue Special Local Improvements (Bylaw 4335)	156,501.68
Debenture Issue Special Local Improvements (Bylaw 4336)	390,765.05
Debenture Issue Special Local Improvements (Bylaw 4336)	37,858.25
Debenture Issue Special Local Improvements (Bylaw 4337)	40,335.28
Debenture Issue Special Local Improvements (Bylaw 4337)	173,457.37
Debenture Issue Special Local Improvements (Bylaw 4475)	246,688.41
Debenture Issue Special Local Improvements (Bylaw 4476)	1,772.03
Debenture Issue Special Local Improvements (Bylaw 4477)	3,647.86
Debenture Issue Special Local Improvements (Bylaw 4484)	279,769.71
Debenture Issue Special Local Improvements (Bylaw 4485)	1,276,464.39
Debenture Issue Special Local Improvements (Bylaw 4486-4492)	563,008.88
Debenture Issue Special Local Improvements (Bylaw 4433)	263,169.77
Debenture Issue Special Local Improvements (Bylaw 4487-4488)	820,584.25
Debenture Issue Special Local Improvements (Bylaw 4489)	218,633.35
Debenture Issue Special Local Improvements (Bylaw 4490)	410,292.13
Debenture Issue Special Local Improvements (Bylaw 4491-4493)	425,805.04
Debenture Issue Special Local Improvements (Bylaw 4628-4630)	1,410,000.00
Debenture Issue Special Local Improvements (Bylaw 4629)	300,000.00
Debenture Issue Special Local Improvements (Bylaw 4639)	153,000.00
Debenture Issue Special Local Improvements (Bylaw 4633)	290,000.00
Debenture Issue Special Local Improvements (Bylaw 4631-4632)	1,300,000.00
Debenture Issue Electric Light and Power (Bylaw 4635)	500,000.00
Debenture Issue New General Hospital (Bylaw 3775-3987)	2,700,000.00
Debenture Issue Hospital Extension and Laundry (Bylaw 4420-4495)	779,460.76
Debenture Issue Hospital Perley Pavilion and Boiler Plant (Bylaw 4637-4638)	1,000,000.00



Debenture Issue Hospital Improvements (Bylaw 4643)	150,000.00	
Debenture Issue Conversion Transit System (Bylaw 3780)	240,000.00	
Debenture Issue Conversion Transit System (Bylaw 3956-3988)	1,525,000.00	
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4082-4103)	830,511.63	
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4082-4222)	874,156.83	
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4082-4347)	492,610.73	
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4295-4348)	403,045.15	
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4482)	2,569,297.56	
Debenture Issue Waterworks Extension and Improvements— (Bylaw 4636)	\$ 2,000,000.00	
	<u>\$41,485,661.71</u>	
Electric Light and Power (Bylaw 4635)		500,000.00
Hospitals Department Liability to General Department	28,388.18	
Hospitals Department Liability to General Department (Bylaw 3775-3987)	2,700,000.00	
Hospitals Department Liability to General Department (Bylaw 4420-4495)	779,460.76	
Hospitals Department Liability to General Department (Bylaw 4637-4638)	1,000,000.00	
Hospitals Department Liability to General Department (Bylaw 4643)	150,000.00	4,657,848.94
Calgary Transit System (Bylaw 3780)	240,000.00	
Calgary Transit System (Bylaw 3956-3988)	1,525,000.00	1,765,000.00
Waterworks Department Liability to General Department	1,746,517.02	
Waterworks Department Liability to General Dept. (Bylaw 4082-4103)	830,511.63	
Waterworks Department Liability to General Dept. (Bylaw 4082-4222)	874,156.83	
Waterworks Department Liability to General Dept. (Bylaw 4082-4347)	492,610.73	
Waterworks Department Liability to General Dept. (Bylaw 4295-4348)	403,045.15	
Waterworks Department Liability to General Department (Bylaw 4482)	2,569,297.56	
Waterworks Department Liability to General Department (Bylaw 4636)	2,000,000.00	8,916,138.92
Debenture Liability (General and Local Improvements) 31st Dec., 1954	15,838,987.86	
	<u>\$25,646,673.85</u>	



# STATEMENT OF OUTSTANDING DEBENTURES 31st DECEMBER, 1954 ALL DEBENTURE PAYMENTS PAYABLE IN CANADIAN FUNDS ONLY

Bylaw No. General—	Rate of Int.	Purpose	Date of Maturity	Amount
3515	3-3½	Refunding	Serially to July 1, 1961	635,000.00
3532	3-3½	Refunding	Serially to July 1, 1962	1,120,000.00
3561	3	Refunding	Serially to July 1, 1955	150,000.00
3654	2-2½-2¾-3	Refunding	Serially to July 1, 1961	1,990,000.00
3957-3989	3½	Paving Transportation Routes	Serially to July 1, 1969	875,000.00
4005-4096	3-3¼-3½	Storm Sewers	Serially to July 1, 1975	504,000.00
4005-4218	4	Storm Sewers	Serially to July 1, 1976	880,000.00
4005-4340	3½	Storm Sewers	Serially to July 1, 1972	363,811.17
4117-4342	3½	Refuse Incinerator	Serially to July 1, 1972	636,669.59
4341	3½	Storm Sewers	Serially to July 1, 1972	1,364,291.91
4116-4391	3½	Fourth Street Subway	Serially to Jan. 1, 1973	649,778.92
4478-4479	3½	Storm and Trunk Sewers	Serially to July 1, 1978	1,810,297.63
4480-4481	3½	Bridges	Serially to July 1, 1978	991,863.83
4506	3½	Cushing Bridge	Serially to July 1, 1978	243,581.49
4491-4493	3	Widening and One Way Streets	Serially to July 1, 1968	190,666.03
4620-4624-4625-4626)		Bridges, Airport	Serially to July 1, 1979	2,000,000.00
4634-4640)	3½	Manchester Yard, Parking Lots	Serially to July 1, 1974	3,347,000.00
4621-4622-4623-4627	3½	Storm and Trunk Sewers, Disposal Plant, One Way Streets	Serially to July 1, 1974	\$17,751,960.57

Local Improvements—				
3552	4	Consolidated Sewers	Serially to Jan. 1, 1965	4,419.82
3626	4	Sewers	Serially to Jan. 1, 1956	155.22
3630	4	Sewers	Serially to Jan. 1, 1961	12,354.64
3730	3½	Consolidated Sewers	Serially to Jan. 1, 1962	15,364.32
3845	3½	Sewers	Serially to Jan. 1, 1958	636.52
3849	3½	Sewers	Serially to Jan. 1, 1963	21,916.54
3953	3½	Consolidated Sewers	Serially to Jan. 1, 1964	28,815.58
3972-4062	3½	Sidewalks	Serially to Jan. 1, 1960	11,129.10
3709-4066	3½	Street Lighting	Serially to Jan. 1, 1970	49,186.64
4067-4097	3	Consolidated—Miscellaneous	Serially to Jan. 1, 1955	140,000.00
4068	3½	Sewer	Serially to Jan. 1, 1965	68,727.03

4195-4219	4	Consolidated—Curb and Gutter, Sidewalk, Grade and Gravel, Boulevard, Sewer	Serially to July 1, 1956	180,000.00
4195-4219	4	Consolidated—Curb and Gutter, Sidewalk, Grade and Gravel, Boulevard, Sewer	Serially to July 1, 1956	12,834.13
4196-4220	4	Street Lighting, Curb and Gutter, Sidewalk	Serially to July 1, 1961	4,391.01
4196-4220	4	Street Lighting, Curb and Gutter, Sidewalk	Serially to July 1, 1961	200,000.00
4197-4221	4	Sewer	Serially to July 1, 1966	120,000.00
4197-4221	4	Sewer	Serially to July 1, 1966	2,340.22
4335	4½	Consolidated—Curb and Gutter, Sidewalk, Grade and Gravel, Boulevard, Sewer	Serially to July 1, 1957	35,394.26
4335	3½	Consolidated—Curb and Gutter, Sidewalk, Grade and Gravel, Boulevard, Sewer	Serially to July 1, 1957	156,501.68
4336	3½	Curb and Gutter, Sidewalk	Serially to July 1, 1962	390,765.05
4336	4½	Curb and Gutter, Sidewalk	Serially to July 1, 1962	37,858.25
4337	4½	Consolidated—Sewers	Serially to July 1, 1967	40,535.28
4337	3½	Consolidated—Sewers	Serially to July 1, 1967	173,457.37
4475	4½	Consolidated—Curb and Gutter, Sidewalk, Grade and Gravel, Boulevard, Drains	Serially to July 1, 1958	246,688.41
4476	4½	Consolidated—Curb and Gutter, Sidewalk, Paving	Serially to July 1, 1963	1,772.03
4477	4½	Consolidated—Sewers	Serially to July 1, 1963	3,647.86
4484	2½	Consolidated—Boulevards, Curb and Gutter, Sidewalk, Grade and Gravel, Drains	Serially to July 1, 1968	279,769.71
4485	2¾	Curb and Gutter, Sidewalk, Paving	Serially to July 1, 1958	1,276,464.39
4486-4492	3	Sewers	Serially to July 1, 1963	563,008.88
4486-4492	3	Sewers	Serially to July 1, 1968	263,169.77
4487-4488	2½	Sewer and Water	Serially to July 1, 1958	820,584.25
4487-4488	2¾	Sidewalk, Curb and Gutter	Serially to July 1, 1963	218,633.35
4489	2½	Grade and Gravel	Serially to July 1, 1958	410,292.13
4490	2¾	Paving	Serially to July 1, 1963	425,805.04
4491-4493	3	Paving	Serially to July 1, 1968	1,410,000.00
4628-4630	3	Sewers, Paving	Serially to July 1, 1969	300,000.00
4629	4½	Sewer and Water	Serially to July 1, 1959	153,000.00
4639	3	Street Lighting	Serially to July 1, 1969	290,000.00
4633	2½	Grading and Graveling	Serially to July 1, 1959	1,300,000.00
4631-4632	2¾	Sidewalk, Curb and Gutter	Serially to July 1, 1964	\$ 9,669,618.48

Bylaw No.	Rate of Interest	Purpose of	Date of Maturity	Amount
<b>Electric Light and Power—</b>				
4635	2½	Extensions	Serially to July 1, 1959	500,000.00
<b>Hospitals—</b>				
3775-3987	3-3½-3¾	New General	Serially to July 1, 1979	\$ 2,700,000.00
4120-4495	3½	Laundry and Extension	Serially to July 1, 1978	779,460.76
4637-4638	3½	Nurses' Home—Perley Pavilion—Boiler Plant	Serially to July 1, 1979	1,000,000.00
4643	3¾	Improvements	Serially to July 1, 1979	150,000.00
<b>Transit System—</b>				
3780	3	Reconversion	Serially to July 1, 1960	240,000.00
3956-3988	3-3½	Reconversion	Serially to July 1, 1964	1,525,000.00
<b>Waterworks—</b>				
4082-4103	2	Waterworks System	Serially to Aug. 1, 1970	830,511.63
4082-4222	2	Waterworks System	Serially to Aug. 1, 1971	874,156.83
4082-4347	2	Waterworks System	Serially to July 1, 1972	492,610.73
4295-4348	2	Extension and Rehabilitation	Serially to July 1, 1972	403,045.15
4482	3½	Extensions	Serially to July 1, 1978	2,569,297.56
4636	3¾	Extensions	Serially to July 1, 1979	2,000,000.00
				<hr/>
				\$41,485,661.71

**CITY OF CALGARY**  
**ANALYSIS OF RESERVE FUNDS FOR THE YEAR 1954**

RESERVE FUNDS	Balance	Provision for year	Transfers		Earnings on Investments	Other Items		Balance	RESERVE FUNDS
	31st Dec. 1953		Dr.	Cr.		Dr.	Cr.	31 Dec., 1954	
<u>General</u>		<u>Credit</u>			<u>Credit</u>				<u>General</u>
Works and Improvements .....	\$ 227,625.23				\$ 2,965.00	Starboro Clinic .....	\$ 7,381.38	\$ 711,912.49	Works and Improvements
						Scarboro Building Grant .....	4,291.96		
						Sewer and Water Extensions .....	7,749.62		
						Central Mortgage and Housing—Currie .....	3,612.52		
						Parking Meters .....	500.00		
						City Hall Annex .....	4,407.58		
						Land Sales .....	787,580.66		
						Accounts Receivable .....	1,118.53		
Airport Improvements .....	207,322.84				4,869.03			34,230.13	Airport Improvements
Purchase of New Equipment .....	576,000.00				111.14	Accounts Receivable from Departments .....	199,568.73	171,652.95	Purchase of New Equipment
					27,915.78 From General				
Parking Meter Trust .....	69,872.86				2,146.15	Miscellaneous Earnings .....	4,738.25	44,566.68	Parking Meter Trust
						Meter Receipts .....	100,722.19		
						Parking Lots and Meters .....	31,678.17		
						Parking Lot Rentals .....	26,958.75		
Cenotaph Trust .....	1,958.34				53.40	Transfer to Parks Department .....	\$56.30		Cenotaph Trust
Family Allowance Trust .....	1,269.33					Dominion Government Contribution .....	1,998.00	1,233.58	Family Allowance Trust
Replacement and Development .....						Surplus—Gravel Plant .....	37,802.34		Replacement and Development of
Gravel Crushing Plant .....	13,651.02				96.66	Surplus—Asphalt Plant .....	14,440.16		Gravel Crushing Plant
Hospitalization—Non-Ratepayer Trust .....	48,943.76				334.28	Received from Provincial Government .....	85,061.18		Hospitalization—Non-Ratepayers Trust
						Received from City of Calgary .....	18,367.16		
						Contract Receipts .....	18,184.51		
						Contract Receipts—1955 .....	47,305.02	170,892.89	
Ex-Employees' Group Life Claims .....	11,000.00				100.83				Ex-Employees' Group Life Claims
Rehabilitation of Emergency Housing Sites .....	15,900.42				195.64	Salvage of Materials .....	207.50	175.60	Rehabilitation of Emergency Sites
Debentures called for Redemption .....									
not Presented .....	15,657.67					Transferred to General .....	134.50		Debentures Called for Redemption
Debentures Matured and .....									—Not Presented
Outstanding—1933 .....	1,460.00				13.38	Transferred to General .....	13.38		Debentures Matured and
									Outstanding — 1933
<u>Electric Light</u>									<u>Electric Light</u>
Replacement of Fixed Assets .....	154,545.27	\$100,000.00			5,657.53	Sale of Power Machinery .....	28,875.00	17,224.70	Replacement of Fixed Assets
Interest on Consumers' Deposits .....	19,282.35	6,000.00			468.98			2,587.13	Interest on Consumers' Deposits
<u>Waterworks</u>									<u>Waterworks</u>
New Equipment .....	143,448.68	200,000.00			5,342.90	Revenue Surplus .....	33,999.34	22,463.09	New Equipment
Interest on Consumers' Deposits .....	7,994.19	1,000.00			122.18			320.83	Interest on Consumers' Deposits
<u>Transit System</u>									<u>Transit System</u>
Amortization of Fixed Assets .....	604,248.94	30,000.00			12,617.48	Salvage .....	2,567.35		Amortization of Fixed Assets
						Revenue Surplus .....	105,438.54	170,867.07	
<u>Hospitals</u>									<u>Hospitals</u>
Trust Funds .....	12,217.88				302.80	Donations .....		5,675.91	Trust Funds
Purchase of New Equipment .....	14,779.20				132.27	Rents .....	1,950.00		Purchase of New Equipment
<u>Miscellaneous</u>									<u>Miscellaneous</u>
Alberta Transit Mix Trust Account .....	2,600.00				39.00 Refunded				Alberta Transit Mix Trust Account



REPORT  
of the  
CIVIC EMPLOYEES'  
PENSION FUND



of the  
CITY OF CALGARY  
as at  
DECEMBER 31st, 1954



## CIVIC EMPLOYEES PENSION FUND

March 16, 1955.

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

Following is the report of the Trustees of the Pension Fund for City Employees for the year ended December 31st, 1954.

At the end of 1954, 1,663 employees were contributing to the Fund from the following departments and boards:

Electric Light Department .....	177	
Transit System .....	349	
Waterworks Department .....	191	
Hospital Department .....	250	
Paving Department .....	17	
General Department .....	529	
Calgary Library Board .....	22	
Calgary Public School Board .....	122	
Calgary Separate School Board .....	6	
		1663

Movement of Members during the year was:

As at January 1st, 1954 .....	1395	
Add: New Members 1954 .....	446	
	1841	
Deduct: Deceased 1954 .....	4	
Pensioned .....	19	
Resigned .....	155	
	178	1663

Pensions are being paid to 288 former employees or their widows.

Assets of the Fund, not including the Accrued Liability, amounted to \$3,754,100.20 and included the following items:

Bonds—Government of Canada, Provinces of Canada,  
Cities and School Districts—book value ..... \$3,476,712.00

Note—The Par Value of the above bonds is \$3,502,784.77.

Cash—Bank of Montreal ..... 107,582.31

Accrued Interest on Investments ..... 61,216.51

Accounts Receivable:

Contributions on account of December 1954 salaries  
and wages collectible January 15, 1955 ..... 73,719.36

Deficiency Earnings ..... 20,421.37

Deferred Charges ..... 14,448.65

\$3,754,100.20



Accruals to and disbursements from the Fund in 1954 were:  
 Fund as at January 1, 1954 .....\$3,221,211.75

Add: Cash Receipts—

Members' % Contributions—

City of Calgary Employees .....	\$230,217.71	
Calgary Public Library Employees .....	3,317.01	
Calgary Public School Employees .....	19,248.92	
Calgary Separate School Employees .....	857.54	
Special Contribution .....	501.60	
		<u>254,142.78</u>

Employers' % Contributions—

City of Calgary .....	\$221,749.76	
Calgary Public Library Board .....	3,115.67	
Calgary Public School Board .....	17,420.83	
Calgary Separate School Board .....	684.20	
Special Contribution .....	501.60	
		<u>243,472.06</u>

Interest on Accrued Liability—

City of Calgary .....	\$107,595.47	
Calgary Public Library Board .....	2,139.35	
Calgary Public School Board .....	10,793.18	
Calgary Separate School Board .....	718.00	
		<u>121,246.00</u>

Investment Earnings .....	108,667.64
Deficiency Earnings .....	20,421.37
Increase of Accrued Interest .....	16,690.04
Increase of Accounts Receivable .....	25,446.77
Members on Vacation .....	740.15
Amortization of Investments .....	827.01
	<u>\$4,012,865.57</u>

Less: Disbursements:

Pensions Paid .....	\$208,264.63	
Death Benefits Paid .....	4,629.12	
Contributions Refunded .....	45,871.62	
		<u>258,765.37</u>
		<u>\$3,754,100.20</u>

Administration costs are assumed by the City of Calgary and the Contributing Boards.

The Earnings of the Fund were less than the requirements.

Requirements .....	\$268,421.28
Earnings .....	247,999.91
	<u>\$ 20,421.37</u>

Under the provisions of the Pension Fund Bylaw, this is recoverable from the City of Calgary and the Contributing Boards.

The Financial Report, Balance Sheet and Statements of Harvey, Morrison and Company, Chartered Accountants, who are the appointed auditors to the Board of Trustees, are attached hereto.

This Fund is to be revalued as at December 31st, 1954 and the services of Professor N. E. Sheppard, M.A. of the University of Toronto have been secured for this survey.

This report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.

(sgd.) D. E. Batchelor, Commissioner of Finance, Trustee.

(sgd.) E. M. Bredin, City Solicitor, Trustee.

(sgd.) H. Pennall, Trustee.

(sgd.) F. C. Bodie, Trustee.

(sgd.) A. Wm. Northover, Secretary.

Lougheed Building,  
Calgary, Alberta.  
9th March, 1955.

Board of Trustees,  
The Pension Fund for Civic Employees,  
Calgary, Alberta.

Dear Sirs:

We have completed our audit of the books of account of the Pension Fund for Civic Employees of the City of Calgary for the year ended 31st December, 1954, and attach hereto the following statements which we have verified with the books:

1. Balance Sheet as at 31st December, 1954.
2. Statement of cash receipts and payments for the year 1954.
3. Statement of revenue and interest requirements for the year 1954.

The investments of the Fund and the percentages of these investments (par value) to the total held are as shown hereunder together with a comparison with 1953:

	Par Value 1954	% to Total 1954	% to Total 1953
City of Calgary .....	\$1,549,751.44	44.24%	44.86%
School Districts .....	513,033.33	14.65	16.88
Towns .....	20,000.00	.57	.68
Cities .....	562,000.00	16.04	10.37
Provincial and Provincial Guaranteed .....	258,000.00	7.36	15.59
Hydros .....	257,000.00	7.34	
Canadian National Railway .....	190,000.00	5.42	5.18
Government of Canada .....	153,000.00	4.38	6.44
	<u>\$3,502,784.77</u>	<u>100.00%</u>	<u>100.00%</u>

The earnings of the Fund for 1954 are \$20,421.37 below the necessary requirements calculated at an interest rate of  $4\frac{1}{2}\%$ . Under the provisions of the Civic Pension Fund By-Law, the deficiency is recoverable from the City of Calgary, the School Boards and the Library and is shown on the balance sheet as an account receivable.

Yours faithfully,

HARVEY, MORRISON & CO.,  
Chartered Accountants.

# THE PENSION FUND FOR CIVIC EMPLOYEES OF THE CITY OF CALGARY

BALANCE SHEET AS AT 31st DECEMBER, 1954

## ASSETS

### Accrued Liability

City of Calgary	\$2,391,008.00
Calgary Public Library	51,863.00
Calgary Public School Board	239,848.00
Calgary Separate School Board	17,406.00
	<u>\$2,700,125.00</u>

### Investments

Debentures of—	
Government of Canada—Provinces of Canada—	
Cities and School Districts.	
(Par value \$3,502,784.77).	
Book value—being amortized cost	3,476,712.00
Accrued Interest on Investments	61,216.51

### Accounts Receivable

Members' and Employers' Contributions and Interest for the month of December, 1954 received in January, 1955	73,719.36
Earnings Deficiency 1954—Recoverable	20,421.37
Deferred Charges to Income	14,448.65
Cash in Bank—31st December, 1954	107,582.31
	<u>\$6,454,225.20</u>

Calgary, Alberta, 9th March, 1955.

We have examined the balance sheet of the Pension Fund for Civic Employees of the City of Calgary as at 31st December, 1954, and the statement of receipts and disbursements and statement of revenue and interest requirements for the year ended on that date and have obtained all the information and explanations we have required. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

All of the investments have been inspected by us and found to be in accordance with the records.

In our opinion the above balance sheet and accompanying statement of receipts and disbursements and statement of revenue and interest requirements are properly drawn up so as to exhibit a true and correct view of the state of affairs of the Fund as at 31st December, 1954, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the Fund.

HARVEY, MORRISON & CO., Chartered Accountants.

## LIABILITIES

Deferred Investment Income	\$ 369.46
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### Pension Reserve

Balance at Credit	\$7,915,426.09
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### Deduct

Death Benefits Paid	\$ 134,479.01
Pensions Paid	1,335,746.76
	<u>1,470,225.77</u>

	6,445,200.32
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Death Benefits Accrued	1,500.00
Special Annuity Reserve	7,155.42

### Earnings Deficiency

Investment Income	\$1,025,567.56
Interest Accrued Liability	1,183,979.46

	<u>\$2,209,547.02</u>
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Deduct: Interest Requirements	2,229,968.39
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Deficiency 1954—Recoverable from	
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City of Calgary—see Contra	\$ 20,421.37
	<u>\$6,454,225.20</u>

**THE PENSION FUND FOR CIVIC EMPLOYEES**  
**STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS**  
**RECEIPTS**

Cash in Bank, 1st January, 1954 .....		\$168,146.81
<b>Members' Contributions—</b>		
City of Calgary Employees:		
Electric Light Department .....	\$ 29,532.24	
Transit System .....	55,463.08	
Waterworks Department .....	27,830.95	
Hospitals .....	31,734.62	
Paving Department .....	3,575.34	
General Departments .....	82,081.48	
Calgary Public Library Employees .....	3,317.01	
Calgary Public School Board Employees .....	19,248.92	
Calgary Separate School Board Employees .....	857.54	
Special Contributions .....	501.60	254,142.78
<b>City of Calgary Contributions—</b>		
Electric Light Department .....	\$ 28,047.94	
Transit System .....	53,114.13	
Waterworks Department .....	27,375.26	
Hospitals .....	31,014.70	
Paving Department .....	3,287.27	
General Departments .....	78,910.46	
Special .....	501.60	222,251.36
Interest on Accrued Liability .....		107,595.47
Employers' Contribution Short Earnings, 1953 .....		18,615.58
<b>Calgary Public Library—</b>		
Contributions .....	\$ 3,115.67	
Interest on Accrued Liability .....	2,139.35	5,255.02
<b>Calgary Public School Board—</b>		
Contributions .....	\$ 17,420.83	
Interest on Accrued Liability .....	10,793.18	28,214.01
<b>Calgary Separate School Board—</b>		
Contributions .....	\$ 684.20	
Interest on Accrued Liability .....	718.00	1,402.20
<b>Investment Income</b> .....	\$110,995.55	
Deduct Accrued Interest Paid .....	2,327.91	108,667.64
Members on Vacation without pay .....		740.15
		<u>\$915,031.02</u>

## OF THE CITY OF CALGARY

FOR THE YEAR ENDING 31st DECEMBER, 1954

## DISBURSEMENTS

Investments Purchased—	Par Value	Cost
City of Calgary ..... 4½%	\$ 300,000.00	\$ 300,000.00
City of Calgary ..... 3¾	150,000.00	150,000.00
City of Prince George .... 4½	25,000.00	25,339.00
City of Prince Rupert .... 4¾	25,000.00	26,093.75
City of Vancouver ..... 3¾	100,000.00	99,250.00
City of Brandon ..... 4	56,000.00	56,184.80
Montreal Transportation Commission ..... 3¾	50,000.00	48,437.50
Lac Ste. Anne School District No. 11 ..... 3¾	20,000.00	20,140.00
Water and Sewer Corp. of Greater Corner Brook .. 3½	50,000.00	47,745.00
Union Electric Light and Power ..... 4¼	5,000.00	5,000.00
	<u>\$ 781,000.00</u>	<u>\$ 778,190.05</u>
Investments Sold or Redeemed—		
City of Calgary ..... 3%	\$ 75,000.00	\$ 75,000.00
City of Calgary ..... 2¾	70,000.00	70,000.00
City of Calgary ..... 3½-4½	79,173.38	79,173.38
Calgary School District No. 19 ..... 5	2,000.00	2,000.00
Do. .... 5½	3,333.33	3,333.33
	<u>\$ 229,506.71</u>	<u>\$ 229,506.71</u>
Net Investments Purchased—	\$ 551,493.29	\$ 548,683.34
Pensions Paid	209,572.65	
Less Cont'd by City of Calgary	<u>1,308.02</u>	208,264.63
Death Benefits Paid		4,629.12
Claimable Contributions—Members		30,699.24
Transfer to Fire Department		15,172.38
Cash in Bank, 31st December, 1954		107,582.31
		<u>\$915,031.02</u>

**THE PENSION FUND FOR CIVIC EMPLOYEES OF THE CITY OF CALGARY**  
**STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1954**

Interest Requirements		Revenue	
Interest on the Fund at the rate of 4½% as calculated by the formula of Professor N. E. Sheppard	\$268,481.28	<b>Interest on Accrued Liability—</b>	
		City of Calgary .....	107,595.47
		Calgary Public Library .....	2,333.84
		Calgary Public School Board .....	10,793.18
		Calgary Separate School Board .....	783.27
			<hr/> \$121,505.76
		<b>Interest Income</b>	
		Cash Received—Net .....	\$108,667.64
		Deferred Income—1954 Proportion .....	369.46
		Increase in Accrued Interest .....	16,690.04
			<hr/> \$125,727.14
		Add Amortization of Premiums on Debentures .....	1,790.25
			<hr/> \$127,517.39
		Deduct 1954 Proportion of Deferred Charges to Income .....	963.24
			<hr/> 126,554.15
		<b>Pension Fund Short Earnings—</b>	
		(Deficit) 1954 .....	20,421.37
	<hr/> \$268,481.28		<hr/> \$268,481.28



**CITY OF CALGARY**  
**PENSION FUND FOR CIVIC EMPLOYEES**

ANALYSIS OF INVESTMENTS AS AT DECEMBER 31st, 1954

	Percentage to par value	par value	book value
City of Calgary .....	44.24%	\$1,549,751.44	\$1,550,577.71
Calgary School District No. 19 .....	3.84	134,533.33	133,825.27
Calgary R.C. School Dist. No. 1 .....	1.14	40,000.00	39,450.12
Edmonton R.C. School District No. 7 .....	5.80	203,000.00	203,978.64
Lac Ste. Anne School District No. 11 .....	.57	20,000.00	20,137.99
Lethbridge School District No. 51 .....	2.97	104,000.00	104,558.37
Lethbridge R.C. School District No. 9 .....	.33	11,500.00	11,358.10
Town of Channel Port Aux Basques .....	.57	20,000.00	19,578.64
City of Brandon .....	2.31	81,000.00	80,956.69
City of Edmonton .....	.14	5,000.00	4,627.71
City of Hamilton .....	.29	10,000.00	9,841.33
City of Montreal .....	.71	25,000.00	24,469.26
Montreal Metropolitan Commission .....	.37	13,000.00	12,487.50
Montreal Transportation Commission .....	1.43	50,000.00	48,467.20
City of Prince George, B.C. ....	.71	25,000.00	25,326.73
City of Prince Rupert, B.C. ....	.71	25,000.00	26,068.76
City of Quebec .....	.43	15,000.00	15,000.00
City of Shawinigan Falls .....	.43	15,000.00	15,661.61
City of Toronto .....	.89	31,000.00	30,163.06
City of Vancouver .....	4.82	169,000.00	166,817.75
City of Victoria .....	.66	23,000.00	20,582.94
City of Winnipeg .....	2.14	75,000.00	75,000.00
Union Electric Light & Power Co. ....	.14	5,000.00	5,000.00
Water and Sewer Corporation of Greater Corner Brook .....	1.43	50,000.00	47,792.24
Province of New Brunswick .....	1.29	45,000.00	44,264.74
Province of Newfoundland .....	3.28	115,000.00	113,617.78
Province of Nova Scotia .....	.51	18,000.00	17,673.36
Province of Prince Edward Island .....	.71	25,000.00	24,890.84
Hydro Electric Power Commis- sion of Ontario .....	7.34	257,000.00	255,409.93
Canadian National Railways .....	5.42	190,000.00	178,192.82
Dominion of Canada .....	4.38	153,000.00	150,934.91

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100.00%	\$3,502,784.77	\$3,476,712.00
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REPORT  
of the  
Police Pension Fund



of the  
CITY OF CALGARY  
as at  
DECEMBER 31st, 1954



## POLICE PENSION FUND

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May 12, 1955

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

The Police Pension Fund Trustees desire to submit their Twenty-seventh Annual Report on the administration of the Fund for the year ending December 31, 1954.

At the end of the fiscal year there were 201 members contributing to the Fund.

Members at December 31, 1953 .....	179	
New members .....	38	217
		<hr/>
Less:		
Deceased in 1954 .....	1	
Resigned in 1954 .....	13	
Pensioned .....	2	16
		<hr/>
		201
		<hr/>

Pensions were being paid to 37 former members or their estates at December 31, 1954.

The Assets of the Fund other than the Accrued Liability amounted to \$658,952.04, made up as follows:

Investments—

Bonds—City, Provincial, School Districts, Government of Canada .....	\$609,446.54
Par Value of above bonds—\$619,460.95.	
Accrued Interest .....	9,243.55

Accounts Receivable:

Members' and City's Contribution .....	7,294.57
Earnings Deficiency—City of Calgary .....	3,077.68
Deferred Charges .....	7,444.10
Cash in Bank .....	22,445.60

\$658,952.04

At December 31, 1953 the Fund amounted to ..... \$575,779.95

During the year Receipts and Disbursements were as follows:

Receipts:—

Members' Contributions .....	\$ 37,021.48	
City's Contributions .....	36,412.22	
Interest on Accrued Liability .....	13,687.00	
Interest Earnings .....	20,441.91	
Donations and Fees (Court Costs) .....	7,418.05	
Increase in Accrued Interest .....	1,027.60	
Increase in Accounts Receivable .....	2,329.57	118,337.83

\$694,117.78

Add: Amortization of Discount and Profit on Redemption and Sale of Investments .....	732.46
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\$694,850.24

Less: Deferred Charges to Income .....	496.27
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\$694,353.97

Disbursements:—

Pensions Paid .....	\$ 32,886.28	
Contributions Refunded: Members .....	2,515.65	35,401.93

Fund as at December 31, 1954 .....	\$658,952.04
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During the current year Interest Earnings were less than the requirements of the Fund in the amount of \$3,077.68.

Interest Requirements .....	\$ 38,771.22
Interest Earnings .....	35,693.54
	<u>\$ 3,077.68</u>

The Administration Expenses of the Fund were borne by the City.

The books of the Fund have been audited and the Securities checked by the Fund's Auditors, Harvey, Morrison & Company, Chartered Accountants, and their Certificate of Audit appears on the accompanying Balance Sheet.

This Report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.

(sgd.) J. MacKenzie, Sergt., Trustee.

(sgd.) J. C. Stagg, Sergt., Trustee.

(sgd.) D. E. Batchelor, Commissioner of Finance, Trustee.

(sgd.) E. M. Bredin, City Solicitor, Trustee.

(sgd.) D. Little, Secretary.

Lougheed Building,  
Calgary, Alberta.

8th March, 1955.

The Board of Trustees,  
Police Department Pension Fund,  
Calgary, Alberta.

Dear Sirs:

We have completed our audit of the books of account of the Police Department Pension Fund of the City of Calgary for the year ended 31st December, 1954, and attach hereto the following statements which we have verified with the books:—

1. Balance Sheet as at 31st December, 1954.
2. Statement of cash receipts and payments for the year 1954.
3. Statement of revenue and interest requirements for the year 1954.

The investments of the Fund and the percentages of these investments (par value) to the total held are shown hereunder with a comparison with 1953:—

	Par Value 1954	% to Total 1954	% to Total 1953
City of Calgary .....	\$138,460.95	22.35%	25.36%
School Districts .....	95,000.00	15.33	16.77
Towns .....	3,000.00	.48	.55
Cities .....	100,000.00	16.14	14.64
Provincial and Provincial Guaranteed .....	105,000.00	16.96	17.40
Hydros .....	40,000.00	6.46	
Canadian National Railway .....	91,000.00	14.69	16.67
Government of Canada .....	47,000.00	7.59	8.61
	<u>\$619,460.95</u>	<u>100.00%</u>	<u>100.00%</u>

The earnings of the Fund for 1954 are \$3,077.68 below the necessary requirements calculated at an interest rate of  $4\frac{1}{2}\%$ . Under the provisions of the Police Pension Fund By-Law, the deficiency is recoverable from the City of Calgary and is shown on the balance sheet as an account receivable.

Yours faithfully,

HARVEY, MORRISON & CO.,

Chartered Accountants.

**POLICE DEPARTMENT PENSION FUND OF THE CITY OF CALGARY**  
BALANCE SHEET AS AT 31st DECEMBER, 1954

ASSETS		LIABILITIES	
City of Calgary—Accrued Liability	\$308,500.00	Deferred Investment Income	\$ 736.93
<b>Investments—</b>		Pension Reserve	\$1,250,695.10
City of Calgary	Par value Book value	Deduct: Death Benefits	
Calgary School Dist. No. 19	\$138,460.95 \$139,683.39	Paid	\$ 35,125.34
Calgary Roman Catholic School Dist. No. 1	8,000.00 7,792.37	Pensions Paid	248,854.65
Edmonton Roman Catholic School Dist. No. 7	12,000.00 11,900.89		
Lac Ste. Anne School Dist. No. 11	62,000.00 62,000.00	<b>Surplus Earnings</b>	
Lethbridge School Dist. No. 51	5,000.00 5,034.54	Investment Income	\$272,309.18
Town of Channel, Port Aux Basques	8,000.00 8,028.38	Interest on Accrued Liability	119,385.18
City of Brandon	3,000.00 2,951.16	Interest Requirements	\$391,694.36
City of Edmonton	10,000.00 9,909.59		394,772.04
City of Fort William	14,000.00 12,645.51		
City of London	14,000.00 14,000.00	Deficiency Recoverable from City of Calgary—see Contra	\$ 3,077.68
City of Prince George	16,000.00 16,000.00		
City of Quebec	10,000.00 10,149.57		
City of Regina	15,000.00 15,000.00		
City of Vancouver	5,000.00 4,950.96		
City of Victoria	11,000.00 11,283.90		
Water and Sewer Corp. of Greater Corner Brook	5,000.00 4,487.40		
Prov. of New Brunswick	50,000.00 47,547.57		
Province of Newfoundland	25,000.00 24,857.25		
Hydro Electric Commission of Ontario	30,000.00 29,640.89		
Canadian National Railway	40,000.00 39,727.06		
Dominion of Canada	91,000.00 85,345.01		
	47,000.00 46,511.10		
	<u>\$619,460.95</u>		
			<u>\$609,446.54</u>

Accrued Interest Receivable .....	9,243.55
Accounts Receivable—	
Members' and Employers' Contributions and	
Interest for the month of December, 1954,	
received in January, 1955 .....	7,294.57
City of Calgary—Earnings Deficiency—1954 .....	3,077.68
Deferred Charges to Income .....	7,444.10
Cash in Bank of Montreal—31st December, 1954 .....	22,445.60
	<u>\$967,452.04</u>

\$967,452.04

Calgary, Alberta, 8th March, 1955.

We have examined the balance sheet of the Police Department Pension Fund of the City of Calgary as at 31st December, 1954, and the statement of receipts and disbursements and statement of revenue and interest requirements for the year ended on that date and have obtained all the information and explanations we have required. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the above balance sheet and accompanying statement of receipts and disbursements and statement of revenue and interest requirements are properly drawn up so as to exhibit a true and correct view of the state of affairs of the Fund as at 31st December, 1954, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the Fund.

HARVEY, MORRISON & CO., Chartered Accountants.



## STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1954

Interest Requirements		Revenue	
Interest Requirements	\$ 38,771.22	Interest on Accrued Liability	\$ 13,882.56
		Investment Income—	
		Cash Received—Net	\$ 20,441.91
		Deferred Income—1954 Proportion	105.28
		Increase in Accrued Interest	1,027.60
			<u>\$21,574.79</u>
		Add: Amortization of Debenture	
		Premiums and Discounts	732.46
			<u>\$22,307.25</u>
		Deduct: Proportion of Deferred Charges	
		to Income	496.27
			<u>21,810.98</u>
		Pension Fund Short Earnings (deficit) 1954	3,077.68
		charged to City of Calgary	
	<u>\$ 38,771.22</u>		<u>\$ 38,771.22</u>

# STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31st DECEMBER, 1954

## Receipts

Cash in Bank, 1st January, 1954	\$ 14,010.87
Members' Percentage Contributions	37,021.48
City's Percentage Contributions	36,412.22
Interest on Accrued Liability	13,687.00
Donations and Fees (Court Costs)	7,418.05
Interest on Investments—	
Cash Received	\$ 21,175.65
Less: Accrued Interest Paid	733.74
	<u>20,441.91</u>

## Disbursements

Investments Purchased—		Par Value	Cost
City of Prince	4½%	\$ 10,000.00	\$ 10,159.00
George	3¾	5,000.00	4,950.00
City of Regina			
Water and Sewer Corp.			
Gt. Corner Brook	3½	50,000.00	47,500.00
City of Vancouver	3¾	6,000.00	6,000.00
Lac Ste. Anne S.D.			
No. 11	3¾	5,000.00	5,035.00
		<u>\$ 76,000.00</u>	<u>\$ 73,644.00</u>

Less: Investments Redeemed		Selling Price
City of Fort William	4¾	\$ 1,000.00
Calgary School Dist.		
No. 19		500.00
Province of New Brunswick	4½	1,000.00
		<u>\$ 2,500.00</u>

Nat Investments Purchased—	\$ 73,500.00
Claimable Contributions—Members	
Pensions Paid	2,515.65
Cash in Bank of Montreal—31st December, 1954	32,886.28
	<u>22,445.60</u>
	<u>\$128,991.53</u>

\$128,991.53



REPORT  
of the  
Fire Pension Fund



of the  
CITY OF CALGARY  
as at  
DECEMBER 31st, 1954.



## FIRE DEPARTMENT PENSION FUND

March 17, 1955.

His Worship the Mayor and Council,  
Corporation of the City of Calgary.

Ladies and Gentlemen:

The Fire Pension Fund Trustees present their report on the operations of the Fund for 1954.

At December 31st, 1954, there were 236 Fire Department employees contributing to the Fund.

Members at January 1st, 1954 .....	222		
Add: New members 1954 .....	24		
	<u>246</u>		
Less: Resigned 1954 .....	6		
Pensioned 1954 .....	4	10	236
	<u>        </u>	<u>        </u>	<u>        </u>

Thirty-six former members or their widows were receiving pensions at the end of 1954.

Assets of the Fund at the end of the year, not including the Accrued Liability were:—

Bonds, Government of Canada, Provincial, Cities and School  
Boards. Book Value ..... \$609,605.54

Note:—The Par Value of the above bonds is \$617,334.39.

Accrued Interest .....	8,308.51
Cash, Bank of Montreal .....	38,829.24

Accounts Receivable:—

Contributions on account of December, 1954 .....		
Salaries collectible January 15, 1955 .....	\$ 11,123.79	
Deficiency Earnings 1954 .....	4,632.29	
	<u>        </u>	15,756.08
Deferred Charges to Income .....		7,062.35
		<u>\$679,561.72</u>

Accruals to and Disbursements from the Fund in 1954 were:—

Fund as at January 1st, 1954 .....	\$587,281.02
Add: Members' % Contributions .....	54,108.28
City's % Contributions .....	43,086.86
Interest on Accrued Liability .....	16,495.83
Donations .....	75.00
Increase of Accrued Interest .....	453.77
Amortization of Premiums .....	1.59
Increase in Accounts Receivable .....	2,964.36
Interest on Investments .....	21,494.35
	<u>\$725,961.06</u>

Less: Disbursements:

Pensions Paid .....	\$ 40,771.43
Death Benefit Paid .....	2,500.00
Contributions Refunded .....	3,127.91
	<u>46,399.34</u>
	<u>\$679,561.72</u>

The earnings of the Fund in 1954 were \$4,632.29 less than required.

Required .....	\$ 43,147.14
Earnings .....	38,514.85
	<u>\$ 4,632.29</u>

This is recoverable from the City of Calgary under the provisions of the Bylaw setting up this Fund.

Financial Statements, Balance Sheets and audit prepared by Harvey, Morrison and Company, Chartered Accountants, are attached hereto.

This report is respectfully submitted.

(sgd.) D. H. Mackay, Mayor, Chairman.  
 (sgd.) D. E. Batchelor, Commissioner of Finance, Trustee.  
 (sgd.) E. M. Bredin, City Solicitor, Trustee.  
 (sgd.) C. F. Hepkinson, Trustee.  
 (sgd.) C. Harrison, Trustee.  
 (sgd.) A. Wm. Northover, Secretary.

Lougheed Building,

Calgary, Alberta.

8th March, 1955.

Board of Trustees,  
Fire Department Pension Fund,  
Calgary, Alberta.

Dear Sirs:

We have completed our audit of the books of account of the Fire Department Pension Fund of the City of Calgary for the year ended 31st December, 1954, and attach hereto the following statements which we have verified with the books:

1. Balance Sheet as at 31st December, 1954.
2. Statement of cash receipts and disbursements for the year 1954.
3. Statement of revenue and interest requirements for the year 1954.

The investments of the Fund and the percentages of these investments (par value) to the total held are as shown hereunder with a comparison with 1953:—

	Par Value 1954	% to Total 1954	% to Total 1953
City of Calgary .....	\$147,834.49	23.95%	26.61%
School Districts .....	124,500.00	20.18	21.36
Cities .....	65,000.00	10.52	9.11
Provincial and Provincial Guaranteed .....	171,000.00	27.70	29.87
Hydros .....	36,000.00	5.83	
Canadian National Railway .....	19,000.00	3.08	3.40
Government of Canada .....	54,000.00	8.74	9.65
	<u>\$617,334.49</u>	<u>100.00%</u>	<u>100.00%</u>

The earnings of the Fund for 1954 are \$4,632.29 below the necessary requirements calculated at an interest rate of  $4\frac{1}{2}\%$ . Under the provisions of the Fire Pension Fund By-Law, the deficiency is recoverable from the City of Calgary and is shown on the balance sheet as an account receivable.

Yours faithfully,

HARVEY, MORRISON & CO.,

Chartered Accountants.



# FIRE DEPARTMENT PENSION FUND OF THE CITY OF CALGARY BALANCE SHEET AS AT 31st DECEMBER, 1954

## ASSETS

City of Calgary—Accrued Liability Investments—	Par value	Book value
City of Calgary	\$147,834.49	\$148,991.83
Calgary School Dist. No. 19	44,500.00	45,090.10
Calgary R.C. School Dist. No. 1	8,000.00	7,955.60
Edmonton R.C. School Dist. No. 7	59,000.00	58,977.93
Lac Ste. Anne School Dist. No. 11	5,000.00	5,034.55
Lethbridge School Dist.	8,000.00	8,025.80
City of Brandon	10,000.00	9,917.06
City of Edmonton	5,000.00	4,390.67
City of Fort William	14,000.00	14,000.00
City of Hamilton	13,000.00	12,779.47
City of Prince Rupert	15,000.00	15,637.63
City of Vancouver	5,000.00	5,283.90
City of Victoria	2,000.00	1,772.20
City of Winnipeg	1,000.00	997.00
Water and Sewer Corp. of Greater Corner Brook	40,000.00	38,139.37
Prov. of New Brunswick	25,000.00	24,857.25
Prov. of Newfoundland	40,000.00	39,521.22
Prov. of Ontario	66,000.00	60,571.10
Hydro Electric Commission of Ontario	36,000.00	35,754.51
Canadian Nat'l Railways	19,000.00	17,819.26
Dominion of Canada	54,000.00	53,989.09
	<u>\$617,334.49</u>	

Accrued Interest Receivable  
Accounts Receivable—  
Members' and Employers' Contributions and Interest for the month of December, 1954, received January, 1955  
City of Calgary—Earnings Deficiency—1954

## LIABILITIES

Deferred Investment Income	\$	445.02
Pension Reserve	\$1,330,338.38	
Deduct:		
Death Benefits Paid	\$ 42,500.00	
Pensions Paid	242,021.68	284,521.68
Surplus Earnings		
Investment Income	\$ 231,668.93	
Interest on Accrued Liability—City of Calgary		143,393.45
Interest Requirements		375,062.38
		379,694.67
Deficiency recoverable from City of Calgary—see Contra	\$ 4,632.29	

\$609,605.54  
8,308.51  
11,123.79  
4,632.29

We have examined the balance sheet of the Fire Department Pension Fund of the City of Calgary as at 31st December, 1954, and the statement of receipts and disbursements and statement of revenue and interest requirements for the year ended on that date and have obtained all the information and explanations we have required. Our examination included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion the above balance sheet and accompanying statement of receipts and disbursements and statement of revenue and interest requirements are properly drawn up so as to exhibit a true and correct view of the state of affairs of the Fund as at 31st December, 1954, and the results of its operations for the year ended on that date, according to the best of our information and the explanations given to us and as shown by the books of the Fund.

HARVEY, MORRISON & CO., Chartered Accountants.

# STATEMENT OF REVENUE AND INTEREST REQUIREMENTS FOR THE YEAR 1954

## Interest Requirements

Interest at 4½% on the Fund, as calculated by the formula of Professor N. E. Sheppard .....

\$ 43,147.14

## Revenue

Interest on Accrued Liability .....

\$ 16,501.56

Investment Income—

Cash Received—Net .....

\$ 21,494.35

Deferred Income—1954 Proportion .....

63.58

Increase in Accrued Interest .....

453.77

\$ 22,011.70

Add: Net Amortization of debenture premiums and discounts .....

472.41

\$ 22,484.11

Deduct: Proportion of Deferred Charges to Income .....

470.82

22,013.29

Pension Fund Short Earnings (deficit) 1954 charged to City of Calgary .....

4,632.29

\$ 43,147.14

\$ 43,147.14

\$ 43,147.14

# STATEMENT OF RECEIPTS AND DISBURSEMENTS FOR THE YEAR ENDED 31st DECEMBER, 1954

## Receipts

Cash in Bank, 1st January, 1954 .....	\$ 6,762.51
Members' Percentage Contributions .....	54,108.28
City's Percentage Contributions .....	43,086.86
Interest on Accrued Liability .....	16,495.83
Donations .....	75.00
Interest on Investments—	
Cash Received .....	\$22,157.76
Less: Accrued Interest Paid .....	663.41
	<u>21,494.35</u>

## Disbursements

Investments Purchased—	Par Value	Cost
City of Prince Rupert .....	4¾ % \$ 15,000.00	\$ 15,656.25
Water and Sewer Corp.		
Greater Corner Brook .....	3½	38,103.00
Lac Ste. Anne S.D. No. 11 .....	3¾	5,035.00
	<u>\$ 60,000.00</u>	<u>\$ 58,794.25</u>

## Less Investments Redeemed or Sold—

City of Ft. William_ 4¾ %	\$ 1,000.00	\$ 1,000.00
City of Calgary E/L 3532 .....	1,000.00	1,000.00
	<u>\$ 2,000.00</u>	<u>\$ 2,000.00</u>

Net Investments Purchased	\$ 58,000.00	\$ 56,794.25
Claimable Contributions—Members .....		3,127.91
Pensions Paid .....		40,771.43
Death Benefits Paid .....		2,500.00
Cash in Bank, 31st December, 1954 .....		38,829.24
		<u>\$142,022.83</u>

\$142,022.83

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